

**BEFORE THE STATE CORPORATION COMMISSION
OF THE STATE OF KANSAS**

IN THE MATTER OF THE APPLICATION)
OF ATMOS ENERGY CORPORATION) **Docket No.**
FOR REVIEW AND ADJUSTMENT OF ITS) **23-ATMG- 359 -RTS**
NATURAL GAS RATES)

DIRECT TESTIMONY OF PAUL H. RAAB

SEPTEMBER 9, 2022

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Exhibit PHR-1 – Summary of Qualifications and Experience

Exhibit PHR-2 – Class Cost of Service Study

1 **I. INTRODUCTION**

2 **Q. PLEASE STATE YOUR NAME, OCCUPATION AND BUSINESS**
3 **ADDRESS.**

4 A. My name is Paul H. Raab and my business address is 5313 Portsmouth Road,
5 Bethesda, MD 20816. I am an independent economic consultant.

6 **Q. ON WHOSE BEHALF ARE YOU APPEARING TODAY?**

7 A. I am appearing on behalf of Atmos Energy Corporation (“Atmos Energy” or “the
8 Company”).

9 **Q. WHAT IS YOUR EDUCATIONAL BACKGROUND?**

10 A. I have a B.A. in Economics from Rutgers University and an M.A. from the State
11 University of New York at Binghamton with a concentration in Econometrics.
12 While attending Rutgers, I studied as a Henry Rutgers Scholar.

13 **Q. PLEASE DESCRIBE YOUR BUSINESS EXPERIENCE.**

14 A. I have been providing consulting services to the utility industry for over forty years,
15 having assisted electric, gas, telephone, and water utilities; Commissions; and
16 intervenor clients in a variety of areas. I am trained as a quantitative economist so
17 that most of this assistance has been in the form of mathematical and economic
18 analysis and information systems development. My areas of focus relevant to this
19 proceeding include planning issues, as well as costing and rate design analysis. I
20 began my career with the professional services firm that is now known as Ernst &
21 Young, where I was employed for ten years.

1 **Q. HAVE YOU TESTIFIED PREVIOUSLY BEFORE COMMISSIONS IN**
2 **REGULATORY PROCEEDINGS?**

3 A. Yes. I have provided expert testimony before this Commission in numerous
4 dockets. In addition, I have provided expert testimony before the state regulatory
5 authorities of Alaska, Colorado, the District of Columbia, Georgia, Indiana, Iowa,
6 Kentucky, Louisiana, Maryland, Michigan, Missouri, Montana, Nebraska, Nevada,
7 New Jersey, New Mexico, New York, Ohio, Oklahoma, Pennsylvania, Tennessee,
8 Texas, Virginia, West Virginia and Wisconsin, as well as the Federal Energy
9 Regulatory Commission, the Michigan House Economic Development and Energy
10 Committee, the Pennsylvania House Consumer Affairs Committee, the Province of
11 Saskatchewan, Canada and the United States Tax Court. Exhibit PHR-1 provides
12 more detail on the subject matter of the testimony provided.

13 **II. PURPOSE OF TESTIMONY**

14 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

15 A. The purpose of my testimony is to describe the class cost of service study that serves
16 as the basis for allocating Atmos Energy's requested base revenue increase among
17 customer classes and to describe the resulting rate design that is intended to collect
18 the Company's calculated revenue requirement in this case.

19 **Q. WHAT EXHIBITS ARE YOU SPONSORING?**

20 A. I sponsor two exhibits. Exhibit PHR-1 is a summary of my qualifications and
21 experience and Exhibit PHR-2 contains a complete class cost of service analysis of
22 Atmos Energy at existing rates, equalized customer class rates of return and at
23 proposed rate levels.

1 **Q. WERE THESE EXHIBITS PREPARED BY YOU OR UNDER YOUR**
2 **DIRECT SUPERVISION?**

3 A. Yes.

4 **III. CLASS COST OF SERVICE**

5 **A. Background**

6 **Q. WHAT IS A CLASS COST OF SERVICE ANALYSIS?**

7 A. A class cost of service analysis is the process by which the costs that a utility incurs
8 to serve particular classes of customers are linked to the classes of customers that
9 caused those costs to be incurred.

10 **Q. WHY IS IT NECESSARY TO ALLOCATE COSTS TO THE DIFFERENT**
11 **CUSTOMER CLASSES?**

12 A. It is a generally accepted utility ratemaking principle that rates should be based on
13 costs. This statement applies not only to the overall level of costs incurred by the
14 utility, but also to the costs that the utility incurs to serve individual services, classes
15 of customers, and segments of the utility's business. Adherence to this principle is
16 complicated by the fact that many of the costs incurred to provide different types
17 of service are "joint" costs and many are "common" costs, neither of which have a
18 theoretically precise method by which they can be assigned to the different products
19 produced as a result of the incurrence of these costs.

20 Joint costs occur when the provision of one service is an automatic by-
21 product of another (e.g., the delivery of natural gas at different times of the year).
22 Common costs are incurred when several outputs are produced using the same
23 facilities or inputs (e.g., administrative and general expenses).

1 Thus, cost of service studies are the primary method used to allocate the
2 common and joint costs incurred by the utility in serving different customer classes.

3 They are used for five purposes:

- 4 1. To attribute costs to different categories of customers based on how those
5 customers cause costs to be incurred;
- 6 2. To determine how costs will be recovered from customers within each
7 customer class;
- 8 3. To calculate the costs of individual types of service based on the costs each
9 service requires the utility to expend;
- 10 4. To determine the revenue requirement for the monopoly services offered by
11 a utility operating in both monopoly and competitive markets; and
- 12 5. To separate costs among different regulatory jurisdictions.

13 **Q. HOW ARE THE COSTS INCURRED BY THE UTILITIES ALLOCATED**
14 **TO THE DIFFERENT CUSTOMER CLASSES?**

15 A. These costs are allocated to the different customer classes in three steps:
16 functionalization, classification and allocation.

17 **Q. PLEASE DESCRIBE THE FUNCTIONALIZATION PROCESS.**

18 A. Functionalization is the process whereby the capital and operating costs incurred
19 by the utility to provide service are categorized by function. The typical functions
20 of a natural gas utility are transmission, distribution, customer service and facilities,
21 and administrative and general. The transmission function includes those assets
22 and expenses associated with the delivery of natural gas from the field to the
23 distribution system. The assets and expenses involved in the delivery of natural gas
24 to ultimate customers, except those that can be directly assigned to a particular

1 customer, are included in the distribution function. Those distribution costs that
2 can be directly assigned to a particular customer (e.g., services and meters) plus the
3 meter reading and other customer service functions such as billing and collections
4 are included in the customer service and facilities function. The administrative and
5 general function includes management costs that cannot be directly assigned to the
6 other major cost functions.

7 **Q. WHY DOES ONE FUNCTIONALIZE COSTS?**

8 A. Costs are functionalized so that they can be more easily classified, which is the next
9 step in the cost of service analysis.

10 **Q. HOW WAS THE FUNCTIONALIZATION PROCESS PERFORMED FOR**
11 **ATMOS?**

12 A. The Company accounting processes follow the FERC Uniform System of
13 Accounts. In large measure, this system of accounts records costs by the function
14 for which they were incurred. Thus, the costs that I work with in the cost of service
15 analysis are already grouped by function.

16 **Q. PLEASE DESCRIBE THE CLASSIFICATION PROCESS.**

17 A. The classification process recognizes that the utility's costs are incurred for a
18 number of purposes: to meet customers' peak demands (demand-related costs), to
19 provide energy (energy- or commodity-related costs), and because there are
20 customers on the system (customer-related costs). The classification process
21 groups the utility's costs by the purpose for which they were incurred. The cost of
22 odorant is the best example of a cost that is incurred in direct proportion to the
23 amount of natural gas that flows through the system and is therefore classified as

1 an energy-related cost. On the other hand, metering costs are primarily driven by
2 the number of customers on the system and would be classified as customer-related
3 costs.

4 **Q. HOW WERE THE COMPANY’S COSTS CLASSIFIED IN YOUR STUDY?**

5 A. With the exception of the mains classification factors, I relied on the same
6 classification factors that have been previously advocated by Staff. Specifically, I
7 relied on classification factors that were applied by Staff Witness Robert H. Glass
8 in Docket No. 16-ATMG-079-RTS and summarized in his Exhibit RHG-3, filed
9 with his direct testimony in that docket and the classification factors that were
10 applied by Staff Witness Justin W. Prentis in Docket No. 19-ATMG-525-RTS and
11 summarized in his Exhibit JWP-1, filed with his direct testimony in that docket. I
12 provide more details on the specific classification factors employed in these studies
13 later in my testimony.

14 **Q. WHAT CLASSIFICATION FACTOR DID YOU APPLY TO**
15 **DISTRIBUTION MAINS?**

16 A. I classify investments in distribution mains as both customer and demand-related
17 using the “zero-intercept” approach. Such a classification reflects the fact that the
18 Company’s level of investment in distribution mains is driven by the maximum
19 demand that customers place on the system, but that there is also a minimum level
20 of investments in distribution mains that would be necessary regardless of the level
21 of such demands. As indicated in the National Association of Regulatory Utility
22 Commissioners (NARUC) publication entitled Gas Rate Design, “[t]he argument
23 for inclusion of [customer] cost[s] relating to a service line and/or a ‘minimum size

1 or zero inch' distribution main is that these facilities are necessary to connect the
2 customer to the system and thus afford him the opportunity to take service if he so
3 desires." Gas Rate Design at 29, 30. I find this rationale compelling, and have
4 advocated for a customer/demand classification of distribution mains in previous
5 work in this and other jurisdictions.

6 **Q. PLEASE DESCRIBE THE ALLOCATION PROCESS.**

7 A. The allocation process is one in which the functionalized and classified costs from
8 above are assigned to specific customer classes. It is assumed that the load
9 characteristics of the customers within each of the major customer classes are
10 relatively homogeneous with respect to their usage characteristics. Thus, costs can
11 be allocated to these customer classes based on these characteristics. Those costs
12 that have been classified as demand-related costs in the classification process above
13 are allocated among the customer classes on the basis of demands imposed on the
14 system during the design day. Energy-related costs are allocated on the basis of
15 system throughput to meet the energy needs of these customers. Customer-related
16 costs are allocated to the different customer classes based on the number of
17 customer locations.

18 **Q. HOW ARE THE COSTS ALLOCATED TO THE COMPANY'S**
19 **DIFFERENT CUSTOMER CLASSES?**

20 A. First, customers are divided into groups or classes. These classes are populated
21 with customers having similar natural gas demand characteristics. The customers
22 within each class can therefore be billed pursuant to a single rate schedule
23 containing a customer charge and an energy charge since their load profiles are

1 sufficiently similar. Next, costs are examined to determine why the utility incurred
2 them and how customers' natural gas demand characteristics impact the utility's
3 cost incurrence decisions. Finally, a demand characteristic is associated with each
4 cost incurred; each customer class' contribution to that cost provides the basis for
5 the allocation of the associated cost.

6 **Q. WHAT ARE THESE "NATURAL GAS DEMAND CHARACTERISTICS"**
7 **THAT CUSTOMERS PLACE ON THE SYSTEM?**

8 A. The customer's request for service is a cost causative demand characteristic that
9 necessarily results in an immediate investment in a regulator, a service line and
10 metering facilities and establishes a commitment on the part of the company to
11 provide, among other things, answers to questions and a monthly billing. Hence,
12 the very existence of this customer-utility relationship causes the incurrence of
13 costs. The customer's potential rate of energy use, usually expressed in design day
14 usage and referred to as the customer's demand, is an important cost causative
15 characteristic as well. Additionally, but to a minimal extent, the magnitude of costs
16 incurred to serve a customer is also driven by the amount of natural gas taken from
17 the utility system, usually expressed volumetrically (Mcf or ccf) or in terms of the
18 energy content of the natural gas itself (therms) and referred to as the customer's
19 energy use or usage.

20 **Q. HOW DO SUCH DEMANDS AFFECT COST INCURRENCE?**

21 A. Cost incurrence is strongly driven by two primary factors, customers on the system
22 and the rate at which energy is used. Investments in services, regulators and meters
23 and expenses associated with customer service and billing are obviously strongly

1 correlated with the number of customers served. Likewise, the rate at which energy
2 is used is measured by the class contribution to design day and serves as the link to
3 the incurrence and magnitude of demand-related utility costs.

4 **Q. WHY HAVE YOU EMPHASIZED THE CUSTOMER-UTILITY**
5 **RELATIONSHIP AND THE RATE AT WHICH ENERGY IS USED**
6 **RATHER THAN THROUGHPUT WHEN DESCRIBING COST**
7 **CAUSATIVE CUSTOMER UTILIZATION FACTORS?**

8 A. There are two very important factors that drive a natural gas utility's cost
9 incurrence. First, it is a capital-intensive enterprise. Second, the system must be
10 sized so that it has the capability to deliver natural gas to customers during
11 extremely cold conditions (the "design day"), even though this intensity of usage
12 only occurs a few days out of the year, if at all. This combination of capital intensity
13 and sizing to meet peak day demands dictates the prominence of customers served
14 and the "rate of use" customer demand characteristic when discussing the primary
15 causes of cost incurrence.

16 **Q. WHAT IS THE SIGNIFICANCE OF THE DESIGN DAY DEMAND?**

17 A. It is necessary first and foremost to meet the simultaneous load of all customers.
18 Furthermore, the system is built to meet the highest simultaneous peak established
19 by customers. Therefore, the number of customers and the class contribution to the
20 coincident design day demand are the appropriate cost causative factors to be used
21 in the allocation to customer classes of capital cost carrying charges of facilities
22 and many operating and maintenance expenses needed to support those facilities.

1 **Q. WHAT ARE THE GENERAL PRINCIPLES THAT SHOULD GUIDE AN**
2 **ANALYST IN PREPARING A CLASS COST OF SERVICE STUDY?**

3 A. Allocation of costs among customer classes establishes the basis to measure
4 existing revenue levels from such classes against the costs incurred by the Company
5 to serve them. It also provides a basis for establishing actual tariff prices that will
6 equitably recover the costs associated with providing service while minimizing
7 inter-class subsidies that may otherwise occur. In brief, using the class cost of
8 service analysis, the analyst allocates costs to cost causers. The costs that a utility
9 incurs to serve customers are the distribution facilities to distribute the natural gas
10 to homes and businesses, general facilities that provide support to the distribution
11 function and the related costs of operation. These costs are generally driven by the
12 number of customers served and the potential peak demands that these customers
13 place on the system and should be allocated on those bases. Energy-related costs
14 such as odorant vary with the actual volumes consumed and should be spread to the
15 various classes based on test year throughput.

16 Some analysts utilize energy use in a class cost of service to distribute
17 capital costs to classes. These analysts rationalize this allocation methodology by
18 pointing out that these facilities serve year-round load. This methodology gives no
19 weight to the critical point that these facilities were sized and built to meet the
20 highest demand that occurs during the winter period for Atmos Energy.

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B. The Classification Study

Q. PLEASE DESCRIBE THE CLASSIFICATION STUDY THAT YOU PREPARED IN THIS CASE.

A. The classification study I prepared for the Company in this case follows the general guidelines established above. It is easiest to present the details associated with this process by introducing the specific study I have conducted. Exhibit PHR-2 contains the complete cost of service study for Atmos Energy. The first five pages of the study contain summaries of the completed cost of service for total and customer-, demand-, and commodity-related costs. Pages 6 through 27 of the study contain summaries of the cost classifications employed. Pages 6 through 24 contain classification schedules for Gross Plant in Service, Reserve for Depreciation and Amortization, Other Rate Base, O&M Expense, Payroll, Depreciation Expense, and Taxes Other Than Income and Net Deductions for Income Tax, respectively. Page 25 summarizes the classifications developed. Pages 26 and 27 contain the actual classification factors utilized.

Q. PLEASE DESCRIBE THE CLASSIFICATION OF GROSS PLANT IN SERVICE UNDER THE TRADITIONAL APPROACH.

A. As shown on pages 6-8 of Exhibit PHR-2, gross plant in service is generally classified as either customer-related or demand-related or on the basis of a composite factor that consists of weighted customer-related or demand-related factors.

1 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF RESERVE FOR**
2 **DEPRECIATION AND AMORTIZATION.**

3 A. As shown on pages 9-11 of the class cost of service study, the classifications of the
4 Reserves for Depreciation and Amortization in the study follow the same
5 classifications as employed for Gross Plant in Service, since the same factors that
6 influence Gross Plant in Service also affect the Reserves for Depreciation of those
7 plant categories.

8 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OTHER RATE BASE**
9 **ITEMS.**

10 A. Other Rate Base items include construction work in progress (CWIP), gas storage
11 inventory, prepayments, customer advances and deposits and accumulated deferred
12 income taxes. CWIP is classified in the same way as all distribution plant. Gas
13 storage inventories are classified the same as storage plant, discussed above.
14 Prepayments are classified according to operations and maintenance expenses,
15 because they would appear to be largely driven by these activities. Customer
16 advances and deposits are classified as customer-related costs and accumulated
17 deferred income taxes and an associated regulatory liability are both classified
18 according to total plant classifications.

19 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF OPERATIONS AND**
20 **MAINTENANCE (O&M) EXPENSES.**

21 A. As can be seen on pages 13-16 of the study, O&M expenses are generally classified
22 in accordance with NARUC classification models. For example, underground
23 storage O&M expenses are classified in the same manner as storage plant.

1 Transmission O&M expenses are classified primarily as demand-related,
2 and the distribution O&M expense classification relies on customers for those
3 expenses related to services, regulators and meters and a demand factor for other
4 expenses. A&G expenses are also classified largely on the basis of payroll or plant,
5 depending on their nature.

6 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF PAYROLL EXPENSE.**

7 A. Payroll expense, shown on pages 17-20 of the class cost of service study, is
8 classified in the same way as is O&M expense.

9 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF DEPRECIATION AND**
10 **AMORTIZATION EXPENSE.**

11 A. Functionalized depreciation and amortization expense is shown on pages 21-23 of
12 the class cost of service study. Functionalized depreciation expense is classified
13 the same as gross plant.

14 **Q. PLEASE DESCRIBE YOUR CLASSIFICATION OF TAXES, OTHER**
15 **THAN INCOME TAXES.**

16 A. Taxes other than income taxes fall into four categories: ad valorem, payroll-related,
17 the KCC assessment and other taxes. Ad valorem taxes, the KCC assessment and
18 other taxes are classified on the basis of plant while the various payroll-related
19 taxes, most notably FICA taxes, are classified on the basis of total payroll.

20 C. The Allocation Study

21 **Q. PLEASE DESCRIBE THE ALLOCATION STUDY.**

22 A. The allocation schedules begin on page 28 of the class cost of service study. Each
23 allocation section consists of 4 subsections. The first subsection shows the

1 allocation of the functionalized cost item's customer component, the second
2 subsection shows the allocation of the item's demand component, the third the
3 commodity component, and the fourth the total allocated costs. Thus, for example,
4 pages 28 and 29 contain the allocation of gross plant customer-related costs, pages
5 30 and 31 contain the allocation of gross plant demand-related costs, page 32 and
6 33 contain the allocation of gross plant commodity-related costs and pages 34 and
7 35 contain the allocation of total allocated gross plant.

8 Each line lists the functionalized cost item, the allocation factor used, the
9 total company classified costs for that item, and the amount allocated of that cost
10 item to each of the rate classes. These pages continue through page 75 of the
11 exhibit. The allocation of revenue follows on page 76. Pages 77-82 show the actual
12 allocation factors used.

13 **Q. PLEASE DESCRIBE THE PRIMARY ALLOCATION FACTORS THAT**
14 **YOU HAVE USED IN YOUR STUDY.**

15 A. There are three types of allocation factors used in this study. As is the case with the
16 classification study discussed above, these allocation factors are related to
17 customers on the system, demands placed on the system, and energy demanded
18 from the system.

19 **Q. PLEASE DESCRIBE THE ALLOCATORS OF CUSTOMER-RELATED**
20 **COSTS THAT YOU USE.**

21 A. Twenty-two primary allocators are used to assign customer-related costs to
22 customer classes: five measures of the number of customers (5); seven measures of
23 weighted services, meters, regulators and meters and regulator investments (7);

1 customer deposits (1), and nine measures of direct assignments customer classes
2 (9). These different allocators are used because different customer-related costs are
3 more appropriately allocated with each.

4 **Q. CAN YOU PROVIDE AN EXAMPLE?**

5 A. Certainly. The total number of customers by class is used to allocate such expense
6 items as sales and customer service and information costs. Meters investments are
7 the best allocator for investment in meters and O&M expenses associated with
8 meters. Similarly, investments in facilities that serve specific customers alone are
9 most appropriately assigned directly to those customers and meter investments are
10 the best allocator for meter plant.

11 **Q. PLEASE DESCRIBE THE ALLOCATORS OF DEMAND-RELATED
12 COSTS THAT YOU USE.**

13 A. The primary demand allocators used are various measures of a class's February
14 peak (a proxy for design day demand), because peak usage forms the basis for
15 planning decisions made by the Company.

16 **Q. PLEASE DESCRIBE THE ALLOCATORS OF COMMODITY-RELATED
17 COSTS THAT YOU USE.**

18 A. The primary allocators for commodity-related costs are combinations of sales
19 volumes, transport volumes or total throughput.

20 **Q. PLEASE SUMMARIZE YOUR ALLOCATION STUDY.**

21 A. The results are summarized on the first page of the class cost of service study. It
22 shows that, at existing rate levels, the Residential and Industrial classes are
23 providing a return that is less than the system average return. The return from all

1 other classes is above the system average return. This can be seen on line 35 of the
2 summary page, which shows the realized return at existing rates by class, and line
3 36, which shows the relative rate of return by class at existing rate levels.

4 At the Company's requested rate of return of 8.18%, the Residential class,
5 the Irrigation Sales class and the Industrial class are providing a return that is less
6 than the system average return. All other classes are already providing revenues
7 that equal or exceed the identified cost to serve them. This is shown on lines 45-
8 46 of page 1 of Exhibit PHR-2. This section also shows the amount by which each
9 class's revenues must increase in order to achieve rate of return parity.

10 **Q. WHY ARE THESE AMOUNTS OF INTEREST TO THE COMMISSION?**

11 A. One of the primary purposes of a class cost of service analysis is to identify
12 interclass subsidies that may exist between the different classes of a natural gas
13 distribution system so that steps can be taken to eliminate them. The equal class
14 rates of return increase identifies for the Commission the extent to which rates need
15 to be adjusted so that all identified subsidies can be eliminated.

16 **Q. WOULD YOU RECOMMEND THAT THE COMMISSION ADOPT A**
17 **CLASS REVENUE DISTRIBUTION THAT RESULTS IN EQUAL CLASS**
18 **RATES OF RETURN?**

19 A. I do believe that equal class rates of return should be an objective of any rate design
20 study. However, given the potential for disruptions caused by significant
21 movements to cost of service based rates, it is generally recommended that gradual
22 movements to cost based rates are preferred to dramatic movements.

1 **Q. WITH THIS IN MIND, WHAT IS YOUR RECOMMENDATION FOR**
2 **ASSIGNING THE REVENUE INCREASE RESPONSIBILITY?**

3 A. I recommend an allocation to the classes using the following rules:

4 1. In the face of an overall rate increase, no class will be provided with a
5 rate decrease.

6 2. If a class is not providing sufficient revenues to cover its identified cost
7 of service at proposed rate levels, required revenues will be increased
8 for all deficient classes to a level that equalizes the percentage increase
9 for those classes consistent with the identified cost of service. Thus, the
10 Residential, Industrial Sales, and Irrigation Sales classes will be
11 considered for rate increases of sufficient magnitude to provide the
12 Company with returns closer to the system average return on the
13 investment needed to serve these customers.

14 **IV. RATE DESIGN**

15 **Q. WHAT IS ATMOS ENERGY'S OVERALL RATE DESIGN PHILOSOPHY**
16 **IN THIS CASE?**

17 A. Atmos Energy proposes to keep its current rate designs in place, but modify them
18 to reflect changes in rate levels as appropriate, for those classes where rate increases
19 are indicated based on the guidelines above.

20 **Q. GIVEN THIS RATE DESIGN PHILOSOPHY, WHAT ARE THE**
21 **PROPOSED RATE DESIGNS?**

22 A. As indicated above, the Company is recommending that no class receive a rate
23 decrease in the face of an overall rate increase. As a result, the Company is
24 recommending no change to the rates of customers served under Commercial Sales
25 Service (915), Public Authority Sales Service (915), School Sales Service (920), ,
26 Large Industrial Interruptible Sales Service (955), or any transportation customer.

1 The Company's requested rate increase is therefore allocated to Residential Sales
2 Service (910), Industrial Sales Service (930), and Irrigation Engine Sales Service
3 (965) customers.

4 Specifically, the Company proposes to increase facilities charges for
5 Residential Sales Service customers from \$20.20/customer/month¹ to
6 \$25.71/customer/month, and increase commodity charges from \$0.14994/ccf to
7 \$0.15128/ccf (to be consistent with the commodity charges for commercial and
8 public authority customers); to increase facilities charges for Industrial Sales
9 Service customers from \$90.82/customer/month to \$214.30/customer/month; and
10 to increase facilities charges for Irrigation Engine Sales Service customers from
11 \$96.77/customer/month to \$135.38/customer/month.

12 **Q. HOW DID YOU ARRIVE AT THESE SPECIFIC TARIFF LEVELS?**

13 A. I began with target revenue increase responsibilities of \$8,596,234 for Residential
14 Sales Service customers, \$20,786 for Industrial Sales Service customers, and
15 \$123,510 for Irrigation Engine Sales Service customers. These proposed increases
16 collect the Company's requested revenue increase of \$8,740,530² from these
17 classes by first increasing revenues for Irrigation Engine Sales Service customers
18 to a level that provides the Company with the system average rate of return request
19 of 8.18% from these customers and then collecting the remaining shortfall from the
20 Residential Sales Service customers and Industrial Sales Service customers at an
21 equalized percentage increase of 18.21%. In general, I adjusted monthly facilities

¹ \$20.20 is combined base rate and GSRS fixed charges.

² Includes moving \$422,319 from service fee revenues to base rate revenues.

1 charges to achieve the proposed revenue shortfall, except in the case of Residential
2 Sales customers, as noted previously.

3 The results of this allocation of the Company's revenue deficiency are
4 shown on lines 55-56 of page 1 of Exhibit PHR-2. As can be seen by comparing
5 the relative rates of return by class at proposed rates (line 56) with the relative rates
6 of return at existing rate levels (line 36), this proposed revenue distribution has
7 generally moved all classes closer to rate of return parity (i.e., these classes have
8 been moved closer to a relative rate of return of 1.0). It is also important to
9 recognize that the calculated percentage increases by class (line 59) are overstated
10 because the percentage is calculated without gas costs included. Thus, the
11 percentage bill increase that will be seen by customers who face an increase will
12 actually be less than the percentage increases shown on page 1 of Exhibit PHR-2.

13 **Q. IS THE COMPANY PROPOSING ANY OTHER RATE DESIGN**
14 **CHANGES?**

15 A. Yes. HB 2585, enacted on Monday, June 1, 2020, exempted every electric and
16 natural gas public utility that is subject to rate regulation by the KCC from Kansas
17 state income tax for all tax years ending on or after January 1, 2021, and rates were
18 changed to remove the impact of state income taxes. The impact was spread across
19 all classes.

20 To implement the rate change for Small Generator Service customers, the
21 facilities charge was reduced by \$0.41 and the commodity charge was reduced by
22 \$0.12691/ccf, resulting in a negative commodity charge. In this proceeding, the
23 Company is proposing to correct this anomaly in a revenue neutral manner.

1 **Q. HOW ARE THE RESULTING REVENUE NEUTRAL RATES FOR SMALL**
2 **GENERATOR SERVICE CUSTOMERS DESIGNED?**

3 A. The proposed Small Generator Service rate designs are developed by setting the
4 commodity portion of the rate equal to the commodity rate for Irrigation Engine
5 Sales Service Customers (\$0.11308/ccf) and setting the facilities charge for Small
6 Generator Service customers equal to \$48.36/customer/month. This change is
7 being proposed for “housekeeping” purposes and does not affect the revenue
8 responsibility of this or any other rate class.

9 **Q. DOES THAT COMPLETE YOUR DIRECT TESTIMONY AT THIS TIME?**

10 A. Yes, it does.

VERIFICATION

STATE OF MARYLAND

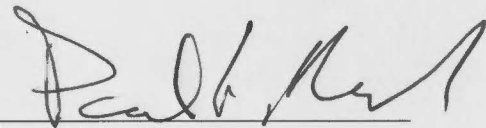
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COUNTY OF MONTGOMERY

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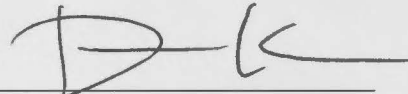
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Paul H. Raab, being duly sworn upon his oath, deposes and states that he is an Independent Consultant with Economic Consulting for Atmos Energy Corporation; that he has read and is familiar with the foregoing Direct Testimony filed herewith; and that the statements made therein are true to the best of his knowledge, information and belief.



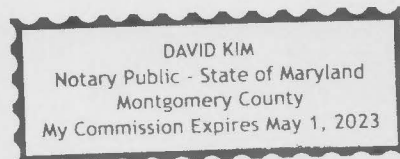
Paul H. Raab

Subscribed and sworn before me this 21 day of July, 2022.



Notary Public

My appointment expires: May 1, 2023



PAUL H. RAAB

Mr. Raab's consulting focus is on the regulated public utility industry. His experience includes mathematical and economic analyses and system development and his areas of expertise include regulatory change management, load forecasting, supply-side and demand-side planning, management audits, mergers and acquisitions, costing and rate design, and depreciation and life analysis.

PROFESSIONAL EXPERIENCE

Mr. Raab has directed or has had a key role in numerous engagements in the areas listed above. Representative clients are provided for each of these areas in the subsections below.

Regulatory Change Management. Mr. Raab has recently been assisting both electric and natural gas utilities as they prepare to operate in an environment that is significantly different from the one they operate in today. This work has involved the development of unbundled cost of service studies; the development of strategies that will allow companies to prosper in a restructured industry; retail access program development, implementation, and evaluation; and the development of innovative ratemaking approaches to accompany changes in the regulatory structure. Representative clients for whom he has performed such work include:

- Texas Gas Service
- Virginia Natural Gas
- UGI Utilities, Inc. – Gas Division, UGI Penn Natural Gas, Inc., and UGI Central Penn Gas, Inc.
- The Peoples Natural Gas Company d/b/a Dominion Peoples
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania, Inc.
- Aquila
- Kansas Corporation Commission
- Atmos Energy Corporation
- Electric Cooperatives' Association
- Cleco
- Washington Gas
- Western Resources
- Kansas Gas Service
- Mid Continent Market Center.

Load Forecasting. Mr. Raab has broad experience in the review and development of forecasts of sales forecasts for electric and natural gas utilities. This work has also included the development of elasticity of demand measures that have been used for attrition adjustments and revenue requirement reconciliations. Representative clients for whom he has performed such work include:

- Washington Gas Energy Services
- Central Louisiana Electric Company
- Washington Gas
- Saskatchewan Public Utilities Review Commission
- Union Gas Limited
- Nova Scotia Power Corporation
- Cajun Electric Power Cooperative
- Cincinnati Gas & Electric
- Commonwealth Edison Company
- Cleveland Electric Illuminating
- Public Service of Indiana
- Atlantic City Electric Company
- Detroit Edison Company
- Sierra Pacific Power
- Connecticut Natural Gas Corporation
- Appalachian Power Company
- Missouri Public Service Company
- Empire District Electric Company
- Public Service Company of Oklahoma
- Wisconsin Electric Power Company
- Northern States Power Company
- Iowa State Commerce Commission
- Missouri Public Service Commission.

Supply Side Planning. Mr. Raab has assisted clients to determine the most appropriate supply-side resources to meet future demands. This assistance has included the determination of optimal sizes and types of capacity to install, determination of production costs including and excluding the resource, and an assessment of system reliability changes because of different resource additions. Much of this work for the following clients has been done in conjunction with litigation:

- Enstar Natural Gas
- AGL Resources
- Washington Gas
- Soyland Electric Cooperative
- Houston Lighting and Power
- City of Farmington, New Mexico
- Big Rivers Electric Cooperative
- City of Redding, California
- Brown & Root
- Kentucky Joint Committee on Electric Power Planning Coordination
- Sierra Pacific Power.

Demand Side Planning. Demand Side Planning involves the forecasting of future demands; the design, development, implementation, and evaluation of demand side management programs; the determination of future supply side costs; and the integration

of cost-effective demand side management programs into an Integrated Least Cost Resource Plan. Mr. Raab has performed such work for the following clients:

- UGI Utilities
- Dominion Peoples Gas
- National Fuel Gas Distribution Corporation
- Columbia Gas of Pennsylvania
- Kansas Gas Service
- Atmos Energy Corporation
- Black Hills Gas Company
- Oklahoma Natural Gas Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- Montana-Dakota Utilities.

Management Audits. Mr. Raab has been involved in several management audits. Consistent with his other experience, the focus of his efforts has been in the areas of load forecasting, demand- and supply-side planning, integrated resource planning, sales and marketing, and rates. Representative commission/utility clients are as follows:

- Arizona Corporation Commission/Arizona Public Service Company
- Public Utilities Commission of Ohio/East Ohio Gas
- Kentucky Public Service Commission/Louisville Gas & Electric
- New Hampshire Public Service Commission/Public Service Company of New Hampshire
- New Mexico Public Service Commission/Public Service of New Mexico
- New York Public Service Commission/New York State Electric & Gas
- Missouri Public Service Commission/Laclede Gas Company
- New Jersey Board of Public Utilities/Jersey Central Power & Light
- New Jersey Board of Public Utilities/New Jersey Natural Gas
- Pennsylvania Public Utilities Commission/ Pennsylvania Power & Light
- California Public Utilities Commission/San Diego Gas & Electric Company.

Mergers and Acquisitions. Mr. Raab has been involved in several merger and acquisition studies throughout his career. Many of these were conducted as confidential studies and cannot be listed. Those in which his involvement was publicly known are:

- ONEOK, Inc./Southwest Gas Corporation
- Western Resources
- Constellation.

Costing and Rate Design Analysis. Mr. Raab has prepared generic rate design studies for the National Governor's Conference, the Electricity Consumer's Resource Council, the Tennessee Valley Industrial Committee, the State Electricity Commission of

Western Australia, and the State Electricity Commission of Victoria. These generic studies addressed advantages and disadvantages of alternative costing approaches in the electric utility industry; the strengths and weaknesses of commonly encountered costing methodologies; future tariff policies to promote equity, efficiency, and fairness criteria; and the advisability of changing tariff policies. Mr. Raab has performed specific costing and rate design studies for the following companies:

- New Mexico Gas
- SEMCO Gas
- Enstar Natural Gas
- Atmos Energy Corporation
- Southern Maryland Electric Cooperative, Inc.
- Comcast Cable Communications, Inc.
- Cable Television Association of Georgia
- Devon Energy
- Aquila
- Oklahoma Natural Gas
- Semco Energy Gas Company
- Laclede Gas
- Western Resources
- Kansas Gas Service Company
- Central Louisiana Electric Company
- Washington Gas Light Company
- Piedmont Natural Gas Company
- Chesapeake Utilities
- Pennsylvania & Southern Gas
- KPL Gas Service Company
- Allegheny Power Systems
- Northern States Power
- Interstate Power Company
- Iowa-Illinois Gas & Electric Company
- Arkansas Power and Light
- Iowa Power & Light
- Iowa Public Service Company
- Southern California Edison
- Pacific Gas & Electric
- New York State Electric & Gas
- Middle South Utilities
- Missouri Public Service Company
- Empire District Electric Company
- Sierra Pacific Power
- Commonwealth Edison Company
- South Carolina Electric & Gas
- State Electricity Commission of Western Australia
- State Electricity Commission of Victoria, Australia
- Public Service Company of New Mexico

- Tennessee Valley Authority.

Depreciation and Life Analysis. Mr. Raab has extensive experience in depreciation and life analysis studies for the electric, gas, rail, and telephone industries and has taught a course on depreciation at George Washington University, Washington, DC. Representative clients in this area include:

- Champaign Telephone Company
- Plains Generation & Transmission Cooperative
- CSX Corporation (Includes work for Seaboard Coast Line, Louisville & Nashville, Baltimore & Ohio, Chesapeake & Ohio, and Western Maryland Railroads)
- Lea County Electric Cooperative, Inc.
- North Carolina Electric Membership Cooperative
- Alberta Gas Trunk Lines (NOVA)
- Federal Communications Commission.

TESTIMONY

The following table summarizes Mr. Raab's testimony experience.

Jurisdiction	Docket Number	Subject
Alaska	U-09-069, U-09-070	Rate Design
	U-14-010	Rate Design
Colorado	14AL-0300G	Costing/Rate Design
	17AL-0363G	Costing/Rate Design
	22AL-0046G	Costing/Rate Design
	22AL-0348G	Costing/Rate Design
District of Columbia	834	Demand Side Planning
	905	Costing/Rate Design
	917	Costing/Rate Design
	921	Demand Side Planning
	922	Rate Design
	934	Rate Design
	989	Rate Design
	1016	Rate Design
	1053	Costing/Rate Design
	1054	Costing/Rate Design
	1079	Rate Design
	1093	Costing/Rate Design
1137	Costing/Rate Design	
1162	Costing/Rate Design	

Jurisdiction	Docket Number	Subject
Georgia	18300-U	Costing/Rate Design
Indiana	36818	Capacity Planning
Iowa	RPU-05-2	Costing/Rate Design
Kansas	174,155-U	Retail Competition
	176,716-U	Costing/Rate Design
	98-KGSG-822-TAR	Rate Design
	99-KGSG-705-GIG	Restructuring
	01-KGSG-229-TAR	Rate Design
	02-KGSG-018-TAR	Rate Design
	02-WSRE-301-RTS	Cost of Service
	03-KGSG-602-RTS	Cost of Service/Rate Design
	03-AQLG-1076-TAR	Rate Design
	05-AQLG-367-RTS	Cost of Service/Rate Design
	06-KGSG-1209-RTS	Cost of Service/Rate Design
	07-AQLG-431-RTS	Rate Design
	08-WSEE-1041-RTS	Cost of Service
	10-KCPE-415-RTS	Cost of Service/Rate Design
	10-KGSG-421-TAR	Demand Side Planning
	10-KCPE-795-TAR	Demand Side Planning
	12-WSEE-112-RTS	Cost of Service/Rate Design
	12-KGSG-835-RTS	Cost of Service/Rate Design
	12-GIMX-337-GIV	Demand Side Planning
	12-KG&E-718-CON	Cost of Service
	13-KG&E-451-CON	Cost of Service
	13-WSEE-629-RTS	Cost of Service/Rate Design
14-ATMG-320-RTS	Cost of Service/Rate Design	
15-WSEE-181-TAR	Demand Side Planning	
15-KCPE-116-RTS	Cost of Service/Rate Design	
16-ATMG-079-RTS	Cost of Service/Rate Design	
16-KGSG-491-RTS	Cost of Service/Rate Design	
16-KCPE-446-TAR	Demand Side Planning	
18-KCPE-480-RTS	Cost of Service/Rate Design	
18-KGSG-560-RTS	Cost of Service/Rate Design	
19-ATMG-525-RTS	Cost of Service/Rate Design	
22-EKME-254-TAR	Demand Side Planning	

Jurisdiction	Docket Number	Subject
Kentucky	9613	Capacity Planning
	97-083	Management Audit
	2009-00354	Cost of Service
	2013-00148	Cost of Service
	2015-00343	Cost of Service
	2017-00349	Cost of Service
	2018-00281 2021-00214	Cost of Service Cost of Service
Louisiana	U-21453	Restructuring/Market Power
Maryland	8251	Costing/Rate Design
	8259	Demand Side Planning
	8315	Costing/Rate Design
	8720	Demand Side Planning
	8791	Costing/Rate Design
	8920	Costing/Rate Design
	8959	Costing/Rate Design
	9092	Costing/Rate Design
	9104	Costing/Rate Design
	9106	Costing/Rate Design
	9180	Capacity Planning
	9267	Costing/Rate Design
	9433	Capacity Planning
	9481	Costing
9651	Costing/Rate Design	
Michigan	U-6949	Load Forecasting
	U-13575	Costing/Rate Design
	U-16169	Costing/Rate Design
	U-20479	Costing/Rate Design
Missouri	GR-2002-356	Rate Design
Montana	D2005.4.48	Costing/Rate Design
Nebraska	NG-0001, NG-0002, NG-0003	Rate Design
	NG-0041	Rate Design
Nevada	81-660	Load Forecasting
New Jersey	OAL# PUC 1876-82 BPU# 822-0116	Load Forecasting

Jurisdiction	Docket Number	Subject
New Mexico	2087	Capacity Planning
	11-00042-UT	Rate Design
New York	27546	Costing/Rate Design
Ohio	81-1378-EL-AIR	Load Forecasting
Oklahoma	27068	Load Forecasting
	PUD 200400610	Costing/Rate Design
	PUD 200700449	Demand Side Planning
	PUD 200800348	Costing/Rate Design
	PUD 200900110	Costing/Rate Design
	PUD 201000143	Demand Side Planning
	PUD 201100170	Demand Side Planning
	PUD 201200029	Demand Side Planning
	PUD 201300007	Demand Side Planning
	PUD 201300032	Demand Side Planning
	PUD 201400069	Demand Side Planning
	PUD 201500138	Demand Side Planning
	PUD 201500213	Costing/Rate Design
	PUD 201600132	Demand Side Planning
	PUD 201700079	Demand Side Planning
	PUD 201800028	Demand Side Planning
	PUD 201900018	Demand Side Planning
	PUD 201900021	Demand Side Planning
	PUD 202000022	Demand Side Planning
	PUD 202100062	Demand Side Planning
	PUD 202100063	Costing/Rate Design
	PUD 202200036	Demand Side Planning

Jurisdiction	Docket Number	Subject
Pennsylvania	R-0061346	Costing/Rate Design
	M-2009-2092222, M-2009-2112952, M-2009-2112956	Demand Side Planning
	M-2009-2093216	Demand Side Planning
	M-2009-2093217	Demand Side Planning
	M-2009-2093218	Demand Side Planning
	M-2010-2210316	Demand Side Planning
	R-2010-2214415	Demand Side Planning
	M-2012-2334387, M-2012-2334392, M-2012-2334398	Demand Side Planning
	M-2012-2334388	Demand Side Planning
	M-2015-2177174	Demand Side Planning
Tennessee	PURPA Hearings	Costing/Rate Design
Texas	GUD No. 9762	Costing/Rate Design
	GUD No. 10170	Costing/Rate Design
	GUD No. 10174	Costing/Rate Design
	GUD No. 10506	Demand Side Planning
	GUD No. 10526	Demand Side Planning
	GUD No. 10779	Costing/Rate Design
US Tax Court	4870	Life Analysis
	4875	Life Analysis
Virginia	PUE900013	Demand Side Planning
	PUE920041	Costing/Rate Design
	PUE940030	Costing/Rate Design
	PUE940031	Costing/Rate Design
	PUE950131	Capacity Planning
	PUE980813	Costing/Rate Design
	PUE-2002-00364	Costing/Rate Design
	PUE-2003-00603	Costing/Rate Design
	PUE-2006-00059	Costing/Rate Design
	PUE-2008-00060	Demand Side Planning
	PUE-2009-00064	Demand Side Planning
	PUE-2012-00118	Demand Side Planning
	PUE-2015-00132	Demand Side Planning
	PUE-2015-00138	Demand Side Planning
	PUE-2016-00001	Capacity Planning
	PUR-2018-00080	Capacity Planning
	PUR-2018-00193	Demand Side Planning
PUR-2021-00288	Demand Side Planning	

Jurisdiction	Docket Number	Subject
West Virginia	79-140-E-42T 90-046-E-PC	Capacity Planning Demand Side Planning
Wisconsin	05-EP-2	Capacity Planning

In addition, Mr. Raab has presented expert testimony before the Federal Energy Regulatory Commission, the Pennsylvania House Consumer Affairs Committee, the Michigan House Economic Development and Energy Committee and the Province of Saskatchewan. He has also served on the Advisory Board of the Expert Evidence Report, published by The Bureau of National Affairs, Inc.

EDUCATION

Mr. Raab holds a B.A. (with high distinction) in Economics from Rutgers University and an M.A. from SUNY at Binghamton with a concentration in Econometrics. While attending Rutgers, he studied as a Henry Rutgers Scholar.

PUBLICATIONS AND PRESENTATIONS

Mr. Raab has published in several professional journals and spoken at several industry conferences. His publications/ presentations include:

- "Natural Gas as an Electric DSM Tool," American Gas Association Membership Services Committee Meeting, Williamsburg, VA, September 15, 2009.
- "Electric-to-Gas Fuel Switching," NARUC Summer Meeting, Seattle, WA, July 20, 2009.
- "The Future of Fuel in Virginia: Natural Gas," The Twenty-Seventh National Regulatory Conference, Williamsburg, VA, May 19, 2009.
- "Revenue Decoupling for Natural Gas Utilities," Energy Bar Association Midwest Energy Conference, Chicago, IL, March 6, 2008.
- "Responses to Arrearage Problems from High Natural Gas Bills," American Gas Association Rate and Regulatory Issues Seminar, Phoenix, AZ, April 8, 2004.
- "Factors Influencing Cooperative Power Supply," National Rural Utilities

Cooperative Finance Corporation Independent Borrower's Conference, Boston, MA, July 3, 1997.

- "Current Status of LDC Unbundling," American Gas Association Unbundling Conference: Regulatory and Competitive Issues, Arlington, VA, June 19, 1997.
- "Balancing, Capacity Assignment, and Stranded Costs," American Gas Association Rate and Strategic Planning Committee Spring Meeting, Phoenix, AZ, March 26, 1997.
- "Gas Industry Restructuring and Changes: The Relationship of Economics and Marketing" (with Jed Smith), National Association of Business Economists, 38th Annual Meeting, Boston, MA September 10, 1996.
- "Improving Corporate Performance By Better Forecasting," 1996 Peak Day Demand and Supply Planning Seminar, San Francisco, CA, April 11, 1996.
- "Natural Gas Price Elasticity Estimation," AGA Forecasting Review, Vol. 6, No. 1, November 1995.
- "Assessing Price Competitiveness," Competitive Analysis & Benchmarking for Power Companies, Washington, DC, November 13, 1995.
- "Avoided Cost Concepts and Management Considerations," Workshop on Avoided Costs in a Post 636 Gas Industry: Is It Time to Unbundle Avoided Cost? Sponsored by the Gas Research Institute and Wisconsin Center for Demand-Side Research, Milwaukee, WI, June 29, 1994.
- "Estimating Implied Long- and Short-Run Price Elasticities of Natural Gas Consumption," Atlantic Economic Conference, Philadelphia, PA, October 10, 1993.
- "Program Evaluation and Marginal Cost," The Natural Gas Least Cost Planning Conference, Washington, DC, April 7, 1992.
- "The New Environmentalism & Least Cost Planning," Institute for Environmental Negotiation, University of Virginia, May 15, 1991.
- "Development of Conditional Demand Estimates of Gas Appliances," AGA Forecasting Review, Vol. 1, No. 1, October 1988.
- "The Feasibility Study: Forecasting and Sensitivities," Municipal Wastewater Treatment Facilities, The Energy Bureau, Inc., November 18, 1985.

- "The Development of a Gas Sales End-Use Forecasting Model," Third International Forecasting Symposium, The International Institute of Forecasting, July 1984.
- "New Forecasting Guidelines for REC's - A Seminar," (Chairman), Kansas City, Missouri, June 1984.
- "A Method and Application of Estimating Long Run Marginal Cost for an Electric Utility," Advances in Microeconomics, Volume II, 1983.
- "Forecasting Under Public Scrutiny," Forecasting Energy and Demand Requirements, University of Wisconsin - Extension, October 25, 1982.
- "Forecasting Public Utilities," The Journal of Business Forecasting, Vol. 1, No. 4, Summer, 1982.
- "Are Utilities Underforecasting," Electric Ratemaking, Vol. 1. No. 1, February 1982.
- "A Polynomial Spline Function Technique for Defining and Forecasting Electric Utility Load Duration Curves," First International Forecasting Symposium, Montreal, Canada, May 1981.
- "Time-of-Use Rates and Marginal Costs," ELCON Legal Seminar, March 20, 1980.
- "The Ernst & Whinney Forecasting Model," Forecasting Energy & Demand Requirements, University of Wisconsin - Extension, October 8, 1979.
- "Marginal Cost in Electric Utilities - A Multi-Technology Multi-Period Analysis" (with Frederick McCoy), ORSA/Tims Joint National Meeting, Los Angeles, California, November 13-15, 1978.

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMG-RTS													
Test Year Ending March 31, 2022													
SUMMARY OF RESULTS													
		Total Company	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
		Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
		\$											
7													
8	Operating Revenues	66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
9													
10	Operating Expenses:												
11													
12	Operating & Maintenance	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
13	Interest on Customer Deposits	1,368	1,334	26	0	0	0	8	0	1	0	0	0
14	Depreciation & Amortization	14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066
15	Taxes Other Than Income	9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
16													
17	Total Operating Expenses	50,901,657	40,306,078	7,274,721	79,031	94,624	16,905	998,917	13,384	1,515,102	486,466	85,104	31,326
18													
19	Income Before Taxes	15,211,420	6,904,438	4,425,766	40,281	19,531	25,561	364,059	62,147	1,691,129	261,309	85,127	1,332,071
20													
21	Interest Expense	4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198
22													
23	Income Taxes:												
24													
25	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0
26	Federal Income Taxes	21.00%	2,247,994	709,563	788,980	6,901	2,310	5,050	57,240	12,678	325,361	44,842	16,216
27	Total Deferred Income Taxes		(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)
28													
29	Total Income Taxes		(2,619,360)	(826,782)	(919,318)	(8,041)	(2,692)	(5,884)	(66,696)	(14,772)	(379,111)	(52,249)	(18,895)
30													
31	Net Income		17,830,780	7,731,220	5,345,084	48,322	22,223	31,445	430,755	76,919	2,070,240	313,559	104,022
32													
33	Total Rate Base		302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140
34													
35	Rate of Return		5.8965%	3.2946%	11.6674%	9.4634%	3.6841%	32.1823%	6.6693%	67.1325%	20.6908%	9.5195%	18.7043%
36	Relative Rate of Return		1.00	0.56	1.98	1.60	0.62	5.46	1.13	11.39	3.51	1.61	3.17
37													
38	Equalized ROR:												
39													
40	Net Income Increase		6,905,019	11,464,495	(1,597,656)	(6,553)	27,119	(23,452)	97,573	(67,547)	(1,251,780)	(44,121)	(58,530)
41	Uncollectibles/PSC Fees	0.0000%	0	0	0	0	0	0	0	0	0	0	0
42	Income Taxes		1,835,511	3,047,524	(424,693)	(1,742)	7,209	(6,234)	25,937	(17,955)	(332,752)	(11,728)	(15,559)
43	Gross Revenue After Increase		74,853,607	61,722,535	9,678,137	111,017	148,484	12,779	1,486,486	(9,972)	1,621,699	691,926	96,143
44	Revenue Increase		8,740,530	14,512,020	(2,022,350)	(8,295)	34,328	(29,686)	123,510	(85,502)	(1,584,532)	(55,850)	(74,088)
45	Rate of Return		8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%	8.1800%
46	Relative Rate of Return		1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
47	Percent Increase		13.2206%	30.7390%	-17.2843%	-6.9527%	30.0718%	-69.9065%	9.0618%	-113.2020%	-49.4204%	-7.4688%	-43.5222%
48													
49	Proposed Rate Levels:												
50													
51	Net Income Increase		6,905,019	6,791,025	0	0	16,421	0	97,573	0	0	0	0
52	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
53	Income Taxes		1,835,511	1,805,209	0	0	4,365	0	25,937	0	0	0	0
54	Gross Revenue After Increase		74,853,607	55,806,750	11,700,486	119,312	134,941	42,466	1,486,486	75,531	3,206,231	747,776	170,231
55	Revenue Increase		8,740,530	8,596,234	0	0	20,786	0	123,510	0	0	0	0
56	Rate of Return		8.1800%	6.1885%	11.6674%	9.4634%	6.4064%	32.1823%	8.1800%	67.1325%	20.6908%	9.5195%	18.7043%
57	Relative Rate of Return		1.00	0.76	1.43	1.16	0.78	3.93	1.00	8.21	2.53	1.16	2.29
58	Percent Increase		13.2206%	18.2083%	0.0000%	0.0000%	18.2083%	0.0000%	9.0618%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMG-RTS													
Test Year Ending March 31, 2022													
SUMMARY OF CUSTOMER COSTS													
		Total Company	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
		\$	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
1	Rate Base	179,781,065	157,904,244	18,254,808	182,093	66,295	95,563	766,751	101,071	1,157,169	1,121,984	78,927	52,159
2													
3	Return @ Realized ROR	10,600,874	5,309,972	2,808,710	22,671	(4,835)	22,464	77,915	51,934	1,038,162	144,352	51,326	1,078,201
4	O&M Expenses	16,122,135	14,588,734	1,343,289	11,504	3,317	8,488	46,237	3,639	52,226	55,966	4,626	4,111
5	Interest on Customer Deposits	1,368	1,334	26	0	0	0	8	0	1	0	0	0
6	Depreciation Expense	9,157,809	8,054,780	921,068	9,153	3,321	4,834	38,864	5,046	57,939	56,210	3,962	2,632
7	Taxes, Other	6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
8													
9	Interest Expense	2,792,524	2,452,713	283,550	2,828	1,030	1,484	11,910	1,570	17,974	17,428	1,226	810
10													
11	Income Taxes:												
12													
13	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	21.00%	1,317,397	520,192	405,125	2,947	(2,338)	3,874	(1,761)	9,112	161,446	18,614	7,848
15	Total Deferred Income Taxes		(2,852,427)	(900,348)	(1,001,118)	(8,757)	(2,931)	(6,407)	(72,630)	(16,087)	(412,843)	(56,898)	(20,576)
16													
17	Total Income Taxes		(1,535,030)	(380,157)	(595,993)	(5,810)	(5,269)	(2,534)	(74,391)	(6,975)	(251,397)	(38,284)	(12,728)
18													
19	Total Customer-Related Costs @ Realized ROR	40,495,606	32,988,325	5,091,549	43,599	(1,273)	36,498	114,410	56,957	935,134	255,381	49,813	925,213
20	Total Demand-Related Costs @ Realized ROR	25,133,301	13,239,705	6,823,998	76,858	112,226	9,055	1,230,094	24,653	2,395,698	499,391	125,600	596,021
21	Total Fixed Costs	65,628,907	46,228,031	11,915,547	120,457	110,954	45,553	1,344,504	81,610	3,330,832	754,773	175,414	1,521,235
22													
23	Total Customers	1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
24	Customer Costs (\$/customer/month)	\$ 39.46	\$ 30.15	\$ 100.12	\$ 138.09	\$ 659.16	\$ 52.15	\$ 420.29	\$ 5,100.60	\$ 1,653.02	\$ 263.91	\$ 560.43	\$ 3,880.70
25													
26													
27	Incremental Return @ Equalized ROR	4,105,217	7,606,595	(1,315,467)	(7,776)	10,258	(14,647)	(15,195)	(43,666)	(943,506)	(52,574)	(44,870)	(1,073,935)
28	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
29	Incremental Income Taxes	1,091,260	2,022,006	(349,681)	(2,067)	2,727	(3,893)	(4,039)	(11,607)	(250,805)	(13,975)	(11,928)	(285,476)
30													
31	Total Customer-Related Costs @ Equalized ROR	45,692,084	42,616,926	3,426,401	33,755	11,712	17,958	95,175	1,683	(259,177)	188,832	(6,984)	(434,198)
32	Customers	1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
33	Dollars/Customer/Month	\$ 27.47	\$ 27.79	\$ 28.79	\$ 38.70	\$ 69.58	\$ 20.56	\$ 29.75	\$ 105.18	\$ (128.62)	\$ 66.03	\$ (22.31)	\$ (1,107.65)
34													
35													
36	Incremental Return @ Proposed Rates	4,105,217	5,086,372	(453,912)	(4,242)	4,489	(2,000)	(15,195)	(7,241)	(268,469)	(28,781)	(13,307)	(192,496)
37	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
38	Incremental Income Taxes	1,091,260	1,352,074	(120,660)	(1,128)	1,193	(532)	(4,039)	(1,925)	(71,365)	(7,651)	(3,537)	(51,170)
39													
40	Total Customer-Related Costs @ Proposed Rates	45,692,084	39,426,771	4,516,976	38,229	4,409	33,966	95,175	47,791	595,300	218,950	32,969	681,547
41	Customers	1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
42	Dollars/Customer/Month	\$ 27.47	\$ 25.71	\$ 37.95	\$ 43.83	\$ 26.20	\$ 38.88	\$ 29.75	\$ 2,986.94	\$ 295.43	\$ 76.56	\$ 105.33	\$ 1,738.64

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMG-RTS													
Test Year Ending March 31, 2022													
SUMMARY OF DEMAND COSTS													
		Total Company \$	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1	Rate Base	119,447,472	75,021,372	26,916,363	321,929	526,898	2,113	5,542,867	0	8,532,915	2,125,773	457,241	0
2													
3	Return @ Realized ROR	7,043,275	1,764,664	2,738,424	26,914	25,257	11,309	348,572	30,554	1,147,760	177,315	57,980	714,527
4	O&M Expenses	10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	0	647,772	161,377	35,113	0
5	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
6	Depreciation Expense	5,171,489	3,195,420	1,146,461	13,950	22,442	97	260,798	0	408,671	101,811	21,838	0
7	Taxes, Other	3,598,789	2,231,787	800,726	9,707	15,675	67	178,788	0	277,915	69,236	14,889	0
8													
9	Interest Expense	1,665,963	1,046,341	375,409	4,490	7,349	29	77,308	0	119,011	29,649	6,377	0
10													
11	Income Taxes:												
12													
13	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	21.00%	907,241	26,127	444,876	4,358	4,224	1,825	58,813	5,177	197,889	28,837	9,950
15	Total Deferred Income Taxes		(1,964,358)	(620,036)	(689,432)	(6,030)	(2,019)	(4,413)	(50,018)	(11,078)	(284,309)	(39,184)	(14,170)
16													
17	Total Income Taxes		(1,057,117)	(593,909)	(244,555)	(1,673)	2,205	(2,587)	8,795	(5,901)	(86,420)	(10,347)	(4,220)
18													
19	Total Demand-Related Costs @ Realized ROR		25,133,301	13,239,705	6,823,998	76,858	112,226	9,055	1,230,094	24,653	2,395,698	499,391	125,600
20													
21													
22	Incremental Return @ Equalized ROR		2,727,528	4,372,085	(536,665)	(580)	17,843	(11,136)	104,834	(30,554)	(449,768)	(3,426)	(20,578)
23	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
24	Incremental Income Taxes		725,039	1,162,200	(142,658)	(154)	4,743	(2,960)	27,867	(8,122)	(119,559)	(911)	(5,470)
25	Total Demand-Related Costs @ Equalized ROR		28,585,867	18,773,989	6,144,675	76,123	134,813	(5,041)	1,362,796	(14,023)	1,826,371	495,054	99,553
26													
27													
28	Incremental Return @ Proposed Rates		2,727,528	2,275,226	180,160	2,360	13,043	(614)	104,834	(248)	111,872	16,370	5,683
29	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
30	Incremental Income Taxes		725,039	604,807	47,891	627	3,467	(163)	27,867	(66)	29,738	4,351	1,511
31	Total Demand-Related Costs @ Proposed Rates		28,585,867	16,119,738	7,052,048	79,845	128,736	8,278	1,362,796	24,339	2,537,308	520,113	132,794

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMG-RTS													
Test Year Ending March 31, 2022													
SUMMARY OF COMMODITY COSTS													
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
		\$											
1	Rate Base	3,165,091	1,740,838	640,903	6,603	10,017	31	149,160	13,507	315,532	46,097	19,972	222,431
2													
3	Return @ Realized ROR	186,631	37,143	66,154	585	447	277	9,331	1,549	34,486	3,998	1,942	30,719
4	O&M Expenses	73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144
5	Interest on Customer Deposits	0	0	0	0	0	0	0	0	0	0	0	0
6	Depreciation Expense	148,460	81,655	30,062	310	470	1	6,996	634	14,800	2,162	937	10,433
7	Taxes, Other	103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246
8													
9	Interest Expense	48,202	26,512	9,761	101	153	0	2,272	206	4,805	702	304	3,387
10													
11	Income Taxes:												
12													
13	State Income Taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	21.00%	23,355	(1,417)	10,273	87	65	43	1,534	281	5,944	608	338
15	Total Deferred Income Taxes		(50,569)	(15,962)	(17,748)	(155)	(52)	(114)	(1,288)	(285)	(7,319)	(1,009)	(365)
16													
17	Total Income Taxes		(27,213)	(17,379)	(7,475)	(68)	13	(70)	247	(4)	(1,375)	(401)	(26)
18													
19	Total Commodity-Related Costs		484,170	198,382	124,438	1,194	1,488	210	24,882	2,931	65,486	8,328	3,965
20	Total Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269
21	Commodity Costs (\$/Mcf)	\$	0.00249	\$ 0.00185	\$ 0.00316	\$ 0.00294	\$ 0.00242	\$ 0.11	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
22													
23													
24	Incremental Return @ Equalized ROR		72,273	105,257	(13,728)	(45)	372	(275)	2,871	(444)	(8,675)	(228)	(308)
25	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
26	Incremental Income Taxes		19,212	27,980	(3,649)	(12)	99	(73)	763	(118)	(2,306)	(61)	(82)
27	Total Commodity-Related Costs @ Equalized ROR		575,655	331,619	107,061	1,138	1,959	(137)	28,515	2,369	54,505	8,039	3,575
28	Total Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269
29	Commodity Costs (\$/Mcf)	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	(0.07)	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
30													
31													
32	Incremental Return @ Proposed Rates		72,273	48,868	5,549	34	243	8	2,871	371	6,428	305	398
33	Uncollectibles/PSC Fees		0	0	0	0	0	0	0	0	0	0	0
34	Incremental Income Taxes		19,212	12,990	1,475	9	65	2	763	99	1,709	81	106
35	Total Commodity-Related Costs @ Proposed Rates		575,655	260,241	131,462	1,238	1,795	221	28,515	3,400	73,623	8,713	4,469
36	Total Throughput		194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269
37	Commodity Costs (\$/Mcf)	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.11	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMG-___-RTS													
Test Year Ending March 31, 2022													
TOTAL COST OF SERVICE													
		Total Company	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
		\$	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
1	Rate Base	302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
2													
3	Return @ Realized ROR	17,830,780	7,111,779	5,613,288	50,170	20,869	34,050	435,818	84,037	2,220,409	325,665	111,248	1,823,447
4	O&M Expenses	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
5	Interest on Customer Deposits	1,368	1,334	26	0	0	0	8	0	1	0	0	0
6	Depreciation Expense	14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066
7	Taxes, Other	9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
8													
9	Interest Expense	4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198
10													
11	Income Taxes:												
12													
13	State Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
14	Federal Income Taxes	2,247,994	544,902	860,274	7,392	1,950	5,742	58,586	14,570	365,279	48,060	18,137	323,101
15	Total Deferred Income Taxes	(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773)
16													
17	Total Income Taxes	(2,619,360)	(991,444)	(848,024)	(7,550)	(3,052)	(5,191)	(65,350)	(12,880)	(339,192)	(49,031)	(16,974)	(280,672)
18													
19	Total Cost of Service @ Realized ROR	66,113,077	46,426,413	12,039,985	121,651	112,441	45,764	1,369,386	84,541	3,396,318	763,100	179,378	1,574,101
20													
21													
22	Incremental Return @ Equalized ROR	6,905,019	12,083,937	(1,865,860)	(8,401)	28,473	(26,058)	92,510	(74,665)	(1,401,949)	(56,228)	(65,756)	(1,800,985)
23	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
24	Incremental Income Taxes	1,835,511	3,212,186	(495,988)	(2,233)	7,569	(6,927)	24,591	(19,848)	(372,670)	(14,947)	(17,479)	(478,743)
25													
26	Total Cost of Service @ Equalized ROR	74,853,607	61,722,535	9,678,137	111,017	148,484	12,779	1,486,486	(9,972)	1,621,699	691,926	96,143	(705,627)
27													
28													
29	Incremental Return @ Proposed Rates	6,905,019	7,410,466	(268,204)	(1,848)	17,775	(2,606)	92,510	(7,118)	(150,169)	(12,106)	(7,226)	(166,456)
30	Uncollectibles/PSC Fees	0	0	0	0	0	0	0	0	0	0	0	0
31	Incremental Income Taxes	1,835,511	1,969,871	(71,295)	(491)	4,725	(693)	24,591	(1,892)	(39,918)	(3,218)	(1,921)	(44,248)
32	Total Cost of Service @ Proposed Rates	74,853,607	55,806,750	11,700,486	119,312	134,941	42,466	1,486,486	75,531	3,206,231	747,776	170,231	1,363,397

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 22-ATMG-____-RTS								
Test Year Ending March 31, 2022								
CLASSIFICATION OF GROSS PLANT IN SERVICE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	152,535	5.1	PTD Plant	94,694	56,115	1,726
85	39000	Structures & Improvements	2,194,390	5.1	PTD Plant	1,362,285	807,277	24,828
86	39001	Structures Frame	-	99.0	-	-	-	-
87	39002	Structures-Brick	-	99.0	-	-	-	-
88	39003	Improvements	1,513	5.1	PTD Plant	939	557	17
89	39004	Air Conditioning Equipment	74,163	5.1	PTD Plant	46,041	27,283	839
90	39009	Improvement to Leased Premises	44,062	5.1	PTD Plant	27,354	16,210	499
91	39100	Office Furniture & Equipment	247,264	7.7	Payroll less A&G	198,221	48,663	380
92	39102	Remittance Processing Equip	-	99.0	-	-	-	-
93	39103	Office Machines	-	99.0	-	-	-	-
94	39200	Transportation Equipment	208,241	7.7	Payroll less A&G	166,938	40,983	320
95	39201	Trucks	-	99.0	-	-	-	-
96	39202	Trailers	-	99.0	-	-	-	-
97	39300	Stores Equipment	14,629	5.1	PTD Plant	9,082	5,382	166
98	39400	Tools, Shop & Garage Equipment	5,411,451	7.7	Payroll less A&G	4,338,133	1,065,008	8,309
99	39500	Laboratory Equipment	12,933	7.7	Payroll less A&G	10,368	2,545	20
100	39600	Power Operated Equipment	18,239	5.1	PTD Plant	11,323	6,710	206
101	39603	Ditchers	-	99.0	-	-	-	-
102	39604	Backhoes	12,569.21	5.1	PTD Plant	7,803	4,624	142
103	39605	Welders	-	99.0	-	-	-	-
104	39700	Communication Equipment	1,249,255	7.7	Payroll less A&G	1,001,476	245,862	1,918
105	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
106	39702	Communication Equipment - Fixed Radios	250,007	7.7	Payroll less A&G	200,420	49,203	384
107	39800	Miscellaneous Equipment	289,025	7.7	Payroll less A&G	231,699	56,882	444
108	39900	Other Tangible Property	-	99.0	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	30,886	7.7	Payroll less A&G	24,760	6,078	47
110	39902	Other Tangible Property - Servers - S/W	15,235	7.7	Payroll less A&G	12,214	2,998	23
111	39903	Other Tangible Property - Network - H/W	1,399,914	7.7	Payroll less A&G	1,122,253	275,512	2,149
112	39904	Other Tang. Property - CPU	-	99.0	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	720,067	7.7	Payroll less A&G	577,248	141,714	1,106
115	39907	Other Tang. Property - PC Software	28,173	7.7	Payroll less A&G	22,585	5,545	43
116	39908	Other Tang. Property - Mainframe S/W	-	99.0	-	-	-	-
117	39909	Other Tang. Property - Application Software	-	99.0	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	-	99.0	-	-	-	-
119								
120		Total General Plant	12,374,552			9,465,835	2,865,151	43,565
121								
122		TOTAL DIRECT PLANT	445,189,890			273,831,791	166,496,453	4,861,646
123								
124		Shared Services General Office:	7,223,020	6.1	General Plant	5,525,204	1,672,387	25,429
125		Shared Services Customer Support:	6,095,503	6.1	General Plant	4,662,716	1,411,327	21,460
126		Colorado-Kansas General Office:	621,794	6.1	General Plant	475,638	143,968	2,189
127								
128		TOTAL PLANT IN SERVICE	459,130,208			284,495,349	169,724,135	4,910,724

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 22-ATMG-____RTS								
Test Year Ending March 31, 2022								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	(25,000)	5.1	PTD Plant	(15,520)	(9,197)	(283)
4	30200	Franchises & Consents	15,036	5.1	PTD Plant	9,335	5,532	170
5	30300	Misc Intangible Plant	(10,081)	5.1	PTD Plant	(6,259)	(3,709)	(114)
6								
7		Total Intangible Plant:	(20,045)			(12,444)	(7,374)	(227)
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33210	Field Lines	-	99.0	-	-	-	-
15	33220	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	-			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	500,506	2.0	Demand	-	500,506	-
25	35100	Structures and Improvements	101,374	2.0	Demand	-	101,374	-
26	35120	Compression Station Equipment	-	99.0	-	-	-	-
27	35130	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35140	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	471,016	2.0	Demand	-	471,016	-
30	35210	Well Construction	-	99.0	-	-	-	-
31	35220	Reservoirs	-	99.0	-	-	-	-
32	35230	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35220	Reservoirs	36,515	2.0	Demand	-	36,515	-
35	35300	Pipelines	554,310	2.0	Demand	-	554,310	-
36	35400	Compressor Station Equipment	1,342,206	2.0	Demand	-	1,342,206	-
37	35500	Meas & Reg. Equipment	219,349	2.0	Demand	-	219,349	-
38	35600	Purification Equipment	302,048	2.0	Demand	-	302,048	-
39	35700	Other Equipment	129,888	2.0	Demand	-	129,888	-
40								
41		Total Storage Plant	3,657,212			0	3,657,212	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 22-ATMG-____-RTS								
Test Year Ending March 31, 2022								
CLASSIFICATION OF RESERVE FOR DEPRECIATION AND AMORTIZATION								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
82		General:						
83								
84	38900	Land & Land Rights	-	99.0	-	-	-	-
85	39000	Structures & Improvements	810,322	6.1	General Plant	619,851	187,618	2,853
86	39030	Improvements	758	6.1	General Plant	580	175	3
87	39040	Air Conditioning Equipment	6,595	6.1	General Plant	5,044	1,527	23
88	39090	Improvement to Leased Premises	27,543	6.1	General Plant	21,069	6,377	97
89	39100	Office Furniture & Equipment	172,370	6.1	General Plant	131,854	39,910	607
90	39130	Remittance Processing Equip	290	6.1	General Plant	222	67	1
91	39200	Transportation Equipment	179,150	6.1	General Plant	137,040	41,480	631
92	39300	Stores Equipment	2,763	6.1	General Plant	2,113	640	10
93	39400	Tools & Shop Equipment	1,943,813	6.1	General Plant	1,486,907	450,062	6,843
94	39500	Laboratory Equipment	12,721	6.1	General Plant	9,731	2,945	45
95	39600	Power Operated Equipment	26,916	6.1	General Plant	20,590	6,232	95
96	39630	Ditchers	-	99.0	-	-	-	-
97	39640	Backhoes	1,430	6.1	General Plant	1,094	331	5
98	39650	Welders	-	99.0	-	-	-	-
99	39700	Communication Equipment	632,160	6.1	General Plant	483,567	146,368	2,226
100	39710	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
101	39720	Communication Equipment - Fixed Radios	-	99.0	-	-	-	-
102	39750	Communication Equip. - Telemetering	-	99.0	-	-	-	-
103	39800	Miscellaneous Equipment	149,935	6.1	General Plant	114,692	34,715	528
104	39900	Other Tangible Property	-	99.0	-	-	-	-
105	39910	Other Tangible Property - Servers - H/W	23,826	6.1	General Plant	18,225	5,517	84
106	39920	Other Tangible Property - Servers - S/W	10,347	6.1	General Plant	7,915	2,396	36
107	39930	Other Tangible Property - Network - H/W	608,368	6.1	General Plant	465,367	140,859	2,142
108	39950	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
109	39960	Other Tang. Property - PC Hardware	341,568	6.1	General Plant	261,280	79,085	1,203
110	39970	Other Tang. Property - PC Software	22,905	6.1	General Plant	17,521	5,303	81
111	39980	Other Tang. Property - Application Software	-	99.0	-	-	-	-
112		Retirement Work in Progress	(419,828)	6.1	General Plant	(321,145)	(97,205)	(1,478)
113								
114		Total General Plant	4,553,952			3,483,517	1,054,403	16,032
115								
116		TOTAL DIRECT RESERVE FOR DEPRECIATION	130,824,726			79,648,295	49,772,293	1,404,139
117								
118		Shared Services General Office:	3,368,613	6.1	General Plant	2,576,799	779,954	11,859
119		Shared Services Customer Support:	3,035,038	6.1	General Plant	2,321,633	702,720	10,685
120		Colorado-Kansas General Office:	461,650	6.1	General Plant	353,136	106,888	1,625
121								
122		TOTAL RESERVE FOR DEPRECIATION	137,690,027			84,899,864	51,361,855	1,428,308

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 22-ATMG- ____-RTS							
Test Year Ending March 31, 2022							
CLASSIFICATION OF OTHER RATE BASE							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
1	Rate Base Additions:						
2							
3	Construction Work in Progress	21,902,162	4.3	Distribution Plant	13,653,988	7,999,329	248,845
4	Materials and Supplies	0	99.0	-	-	-	-
5	Gas Storage Inventory	11,880,474	2.0	Demand	-	11,880,474	-
6	Prepayments - KS Direct	1,974,534	9.3	O&M Expenses less A&G	959,924	1,007,824	6,786
7	Cash Working Capital	0	99.0	-	-	-	-
8							
9	Total Rate Base Additions	35,757,170			14,613,912	20,887,627	255,631
10							
11							
12	Rate Base Deductions:						
13							
14	Customer Advances	(583,553)	1.0	Customer	(583,553)	-	-
15	Customer Deposits	(651,500)	1.0	Customer	(651,500)	-	-
16	ADIT - KS Direct	(24,551,823)	6.0	Total Plant	(15,213,287)	(9,075,937)	(262,599)
17	Regulatory Liability	(29,016,845)	6.0	Total Plant	(17,979,992)	(10,726,497)	(310,356)
18							
19	Total Rate Base Deductions	(54,803,722)			(34,428,333)	(19,802,435)	(572,955)
20							
21							
22	TOTAL OTHER RB	(19,046,552)			(19,814,420)	1,085,193	(317,324)
23							
24	Interest on Customer Deposits	1,368	1.0	Customer	1,368	-	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 22-ATMG-____-RTS								
Test Year Ending March 31, 2022								
CLASSIFICATION OF O&M EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
144		Administrative & General:						
145		Operation						
146	9200	Administrative and General Salaries	7,308	7.7	Payroll less A&G	5,858	1,438	11
147	9210	Office Supplies and Expenses	4,540	5.1	PTD Plant	2,819	1,670	51
148	9220	Administrative Expenses Transferred - Credit	9,956,807	7.7	Payroll less A&G	7,981,956	1,959,564	15,288
149	9230	Outside Services Employed	137,458	7.7	Payroll less A&G	110,194	27,053	211
150	9240	Property Insurance	101,995	5.1	PTD Plant	63,319	37,522	1,154
151	9250	Injuries and Damages	28,787	5.1	PTD Plant	17,871	10,590	326
152	9260	Employee Pensions and Benefits	(386,826)	7.7	Payroll less A&G	(310,102)	(76,130)	(594)
153	9270	Franchise Requirements	0	99.0	-	-	-	-
154	9280	Regulatory Commission Expenses	321,974	7.7	Payroll less A&G	258,113	63,367	494
155	930.1	General Advertising Expenses	0	99.0	-	-	-	-
156	930.2	Miscellaneous General Expense	60,664	7.7	Payroll less A&G	48,632	11,939	93
157	9310	Rents	0	99.0	-	-	-	-
158		Maintenance						
159	9320	Maintenance of General Plant	0	99.0	-	-	-	-
160		Total A&G	10,232,708			8,178,660	2,037,013	17,035
161								
162		Adjustments to Operations and Maintenance Expenses:						
163		Labor-Related	(242,912)	9.3	O&M Expenses less A&G	(118,092)	(123,985)	(835)
164		Promotion	237,919	9.3	O&M Expenses less A&G	115,665	121,436	818
165		Rate Case - Related	(49,109)	9.3	O&M Expenses less A&G	(23,874)	(25,066)	(169)
166		O&M - Related	(181,401)	9.3	O&M Expenses less A&G	(88,188)	(92,589)	(623)
167		Total Adjustments to Operations and Maintenance Expenses	(235,502)			(114,490)	(120,203)	(809)
168								
169		TOTAL O&M EXPENSE	26,572,189			16,122,135	10,376,864	73,190

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 22-ATMG-____-RTS							
Test Year Ending March 31, 2022							
CLASSIFICATION OF PAYROLL							
		Test Year	Classif.	Classif.	Customer	Demand	Commodity
		\$	Factor	Basis	\$	\$	\$
35	Underground Storage:						
36	Operation						
37	Op., Sup., & Eng.	108,145	2.0	Demand	-	108,145	-
38	Maps & Records	0	99.0	-	-	-	-
39	Wells Expense	0	99.0	-	-	-	-
40	Lines Expense	0	99.0	-	-	-	-
41	Compressor Station Expense	0	99.0	-	-	-	-
42	Compressor Station Fuel & Power	0	99.0	-	-	-	-
43	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
44	Purification Expenses	0	99.0	-	-	-	-
45	Exploration & Development	0	99.0	-	-	-	-
46	Gas Losses	0	99.0	-	-	-	-
47	Other Expenses	0	99.0	-	-	-	-
48	Storage Well Royalties	0	99.0	-	-	-	-
49	Rents	0	99.0	-	-	-	-
50	Maintenance						
51	Maint. Sup., & Eng.	0	99.0	-	-	-	-
52	Structures and Improvements	0	99.0	-	-	-	-
53	Reservoirs & Wells Maintenance	0	99.0	-	-	-	-
54	Line Maintenance	0	99.0	-	-	-	-
55	Compressor Station Equip Maint	0	99.0	-	-	-	-
56	Meas. & Regul. Station Equip Maint	0	99.0	-	-	-	-
57	Purification Equipment Maintenance	0	99.0	-	-	-	-
58	Other Equipment Maintenance	0	99.0	-	-	-	-
59	Total Underground Storage Expense	108,145			0	108,145	0
60							
61	Transmission:						
62	Operation						
63	Op., Sup., & Eng.	1,406	7.3	Transmission O&M Expenses	-	1,406	-
64	System Control & Load Dispatching	0	99.0	-	-	-	-
65	Communication Systems Expense	0	99.0	-	-	-	-
66	Compressor Station Labor Expense	0	99.0	-	-	-	-
67	Compressor Station Fuel Gas	0	99.0	-	-	-	-
68	Compressor Station Fuel & Power	0	99.0	-	-	-	-
69	Mains Expense	0	99.0	-	-	-	-
70	Meas. & Regul. Station Expenses	0	99.0	-	-	-	-
71	Other Expenses	0	99.0	-	-	-	-
72	LDC Payment	0	99.0	-	-	-	-
73	LDC Payment - A&G	0	99.0	-	-	-	-
74	Rents	0	99.0	-	-	-	-
75	Maintenance						
76	Maint. Sup., & Eng.	-	99.0	-	-	-	-
77	Structures & Improvements	-	99.0	-	-	-	-
78	Mains	-	99.0	-	-	-	-
79	Compressor Station Equip Maint	-	99.0	-	-	-	-
80	Meas. & Regul. Station Equip Maint	-	99.0	-	-	-	-
81	Communication Equipment Maintenance	-	99.0	-	-	-	-
82	Other Equipment Maintenance	-	99.0	-	-	-	-
83	Total Transmission Expense	1,406			-	1,406	-

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 22-ATMG-____-RTS								
Test Year Ending March 31, 2022								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
1		Intangible Plant:						
2								
3	30100	Organization	-	99.0	-	-	-	-
4	30200	Franchises & Consents	-	99.0	-	-	-	-
5	30300	Misc Intangible Plant	-	99.0	-	-	-	-
6								
7		Total Intangible Plant:	0			0	0	0
8								
9		Production Plant:						
10								
11	32520	Producing Leaseholds	-	99.0	-	-	-	-
12	32540	Rights of Ways	-	99.0	-	-	-	-
13	33100	Production Gas Wells Equipment	-	99.0	-	-	-	-
14	33201	Field Lines	-	99.0	-	-	-	-
15	33202	Tributary Lines	-	99.0	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	-	99.0	-	-	-	-
17	33600	Purification Equipment	-	99.0	-	-	-	-
18								
19		Total Production Plant	0			0	0	0
20								
21		Storage Plant:						
22								
23	35010	Land	-	99.0	-	-	-	-
24	35020	Rights of Way	7,225	2.0	Demand	-	7,225	-
25	35100	Structures and Improvements	659	2.0	Demand	-	659	-
26	35102	Compression Station Equipment	-	99.0	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	-	99.0	-	-	-	-
28	35104	Other Structures	-	99.0	-	-	-	-
29	35200	Wells \ Rights of Way	34,763	2.0	Demand	-	34,763	-
30	35201	Well Construction	-	99.0	-	-	-	-
31	35202	Reservoirs	-	99.0	-	-	-	-
32	35203	Cushion Gas	-	99.0	-	-	-	-
33	35210	Leaseholds	-	99.0	-	-	-	-
34	35211	Storage Rights	-	99.0	-	-	-	-
35	35300	Pipelines	21,072	2.0	Demand	-	21,072	-
36	35400	Compressor Station Equipment	54,023	2.0	Demand	-	54,023	-
37	35500	Meas & Reg. Equipment	1,297	2.0	Demand	-	1,297	-
38	35600	Purification Equipment	3,986	2.0	Demand	-	3,986	-
39	35700	Other Equipment	2,061	2.0	Demand	-	2,061	-
40								
41		Total Storage Plant	125,086			0	125,086	0

Atmos Energy Corporation, Colorado-Kansas Division								
Kansas Jurisdiction Case No. 22-ATMG-____-RTS								
Test Year Ending March 31, 2022								
CLASSIFICATION OF DEPRECIATION EXPENSE								
Line No.	Acct. No.		Test Year \$	Classif. Factor	Classif. Basis	Customer \$	Demand \$	Commodity \$
84		General:						
85								
86	38900	Land & Land Rights	-	99.0	-	-	-	-
87	39000	Structures & Improvements	55,957	6.1	General Plant	42,804	12,956	197
88	39003	Improvements	39	6.1	General Plant	30	9	0
89	39004	Air Conditioning Equipment	1,891	6.1	General Plant	1,447	438	7
90	39009	Improvement to Leased Premises	1,494	6.1	General Plant	1,143	346	5
91	39100	Office Furniture & Equipment	16,492	6.1	General Plant	12,616	3,819	58
92	39103	Office Furn. Copiers & Type	-	6.1	General Plant	-	-	-
93	39200	Transportation Equipment	10,723	6.1	General Plant	8,202	2,483	38
94	39300	Stores Equipment	272	6.1	General Plant	208	63	1
95	39400	Tools, Shop & Garage Equipment	125,796	6.1	General Plant	96,227	29,126	443
96	39500	Laboratory Equipment	401	6.1	General Plant	307	93	1
97	39600	Power Operated Equipment	-	6.1	General Plant	-	-	-
98	39603	Ditchers	-	6.1	General Plant	-	-	-
99	39604	Backhoes	14	6.1	General Plant	10	3	0
100	39605	Welders	-	6.1	General Plant	-	-	-
101	39700	Communication Equipment	83,325	6.1	General Plant	63,739	19,293	293
102	39701	Communication Equipment - Mobile Radios	-	99.0	-	-	-	-
103	39702	Communication Equipment - Fixed Radios	16,675	6.1	General Plant	12,756	3,861	59
104	39800	Miscellaneous Equipment	19,278	6.1	General Plant	14,747	4,464	68
105	39900	Other Tangible Property - Servers - H/W	-	6.1	General Plant	-	-	-
106	39901	Other Tangible Property - Servers - S/W	4,414	6.1	General Plant	3,376	1,022	16
107	39902	Other Tangible Property - Network - H/W	2,177	6.1	General Plant	1,665	504	8
108	39903	Other Tang. Property - CPU	200,048	6.1	General Plant	153,025	46,318	704
109	39904	Other Tangible Property - MF - Hardware	-	99.0	-	-	-	-
110	39905	Other Tang. Property - PC Hardware	-	99.0	-	-	-	-
111	39906	Other Tang. Property - PC Software	144,013	6.1	General Plant	110,162	33,344	507
112	39907	Other Tang. Property - Mainframe S/W	5,635	6.1	General Plant	4,310	1,305	20
113	39908	Other Tang. Property - Application Software	-	6.1	General Plant	-	-	-
114								
115								
116		Total General Plant + Deficiency	688,645			526,774	159,446	2,424
117								
118		TOTAL DIRECT DEPRECIATION EXPENSE	13,396,671			8,330,838	4,921,178	144,654
119								
120		Shared Services General Office:	466,587	6.1	General Plant	356,912	108,031	1,643
121		Shared Services Customer Support:	573,438	6.1	General Plant	438,648	132,771	2,019
122		Colorado-Kansas General Office:	41,063	6.1	General Plant	31,411	9,508	145
123								
124		TOTAL DEPRECIATION EXPENSE	14,477,758			9,157,809	5,171,489	148,460

Atmos Energy Corporation, Colorado-Kansas Division							
Kansas Jurisdiction Case No. 22-ATMG-____-RTS							
Test Year Ending March 31, 2022							
SUMMARY OF CLASSIFICATION							
1							
2							
3							
4		Test Year	Classif.	Classif.	Customer	Demand	Commodity
5		\$	Factor	Basis	\$	\$	\$
6							
7	Operating Revenues	66,113,077			40,495,606	25,133,301	484,170
8							
9	Operating Expenses:						
10							
11	Operating & Maintenance	26,572,189			16,122,135	10,376,864	73,190
12	Interest on Customer Deposits	1,368			1,368	0	0
13	Depreciation & Amortization	14,477,758			9,157,809	5,171,489	148,460
14	Taxes Other Than Income	9,850,342			6,148,450	3,598,789	103,102
15							
16	Total Operating Expenses	50,901,657			31,429,763	19,147,142	324,752
17							
18	Income Before Taxes	15,211,420			9,065,844	5,986,159	159,418
19							
20	Interest Expense	4,506,689			2,792,524	1,665,963	48,202
21							
22	Income Taxes:	10,704,731					
23							
24	State Income Taxes	0	0.00%		0	0	0
25	Federal Income Taxes	2,247,994	21.00%		1,317,397	907,241	23,355
26	Total Deferred Income Taxes	(4,867,354)			(2,852,427)	(1,964,358)	(50,569)
27							
28	Total Income Taxes	(2,619,360)			(1,535,030)	(1,057,117)	(27,213)
29							
30	Net Income	17,830,780			10,600,874	7,043,275	186,631
31							
32	Total Rate Base	302,393,628			179,781,065	119,447,472	3,165,091
33							
34	Rate of Return	5.8965%			5.8965%	5.8965%	5.8965%

Atmos Energy Corporation, Colorado-Kansas Division						
Kansas Jurisdiction Case No. 22-ATMG-____-RTS						
Test Year Ending March 31, 2022						
CLASSIFICATION FACTORS						
			Total Company	Customer	Demand	Commodity
	Input	Values	1	1	0	0
1.0	Customer	%	100.0000%	100.0000%	0.0000%	0.0000%
	Input	Values	1	0	1	0
2.0	Demand	%	100.0000%	0.0000%	100.0000%	0.0000%
	Input	Values	1	0	0	1
3.0	Commodity	%	100.0000%	0.0000%	0.0000%	100.0000%
	Input	Values	1.00	0.00	0.47	0.53
3.5	Storage (Winter Load Factor)	%	100.0000%	0.0000%	46.6191%	53.3809%
	Input	Values	1.00	0.00	0.52	0.48
3.7	System Load Factor	%	100.0000%	0.0000%	52.2942%	47.7058%
	Input	Values	389,885,266	141,628,824	248,256,442	0
4.0	Mains (zero-intercept)	%	100.0000%	36.3258%	63.6742%	0.0000%
	Internally Generated	Values	239,513,615	130,567,449	109,912,667	-966,501
4.1	Mains & Services	%	100.0000%	54.5136%	45.8899%	-0.4035%
	Internally Generated	Values	424,024,646	264,340,455	154,866,575	4,817,616
4.3	Distribution Plant	%	100.0000%	62.3408%	36.5230%	1.1362%
	Internally Generated	Values	459,130,208	284,495,349	169,724,135	4,910,724
5.0	Gross Plant	%	100.0000%	61.9640%	36.9664%	1.0696%
	Internally Generated	Values	425,803,768	264,340,455	156,645,697	4,817,616
5.1	PTD Plant	%	100.0000%	62.0803%	36.7882%	1.1314%

	Internally Generated	Values	432,774,261	264,340,455	163,616,190	4,817,616
5.4	P, S, T & D Plant	%	100.0000%	61.0804%	37.8064%	1.1132%
	Internally Generated	Values	321,440,180	199,595,485	118,362,280	3,482,415
5.7	Net Plant	%	100.0000%	62.0941%	36.8225%	1.0834%
	Internally Generated	Values	459,130,208	284,495,349	169,724,135	4,910,724
6.0	Total Plant	%	100.0000%	61.9640%	36.9664%	1.0696%
	Internally Generated	Values	12,374,552	9,465,835	2,865,151	43,565
6.1	General Plant	%	100.0000%	76.4944%	23.1536%	0.3521%
	Internally Generated	Values	1,670	0	1,670	0
7.3	Transmission O&M Expenses	%	100.0000%	0.0000%	100.0000%	0.0000%
	Internally Generated	Values	12,877,013	5,616,729	7,203,320	56,965
7.5	Distribution O&M Expenses	%	100.0000%	43.6183%	55.9394%	0.4424%
	Internally Generated	Values	41,334,752	33,136,341	8,134,945	63,466
7.7	Payroll less A&G	%	100.0000%	80.1658%	19.6806%	0.1535%
	Internally Generated	Values	26,572,189	16,122,135	10,376,864	73,190
9.1	Allocated O&M Expenses	%	100.0000%	60.6730%	39.0516%	0.2754%
	Internally Generated	Values	16,574,984	8,057,965	8,460,054	56,965
9.3	O&M Expenses less A&G	%	100.0000%	48.6152%	51.0411%	0.3437%
	Internally Generated	Values	8,385,696	5,240,897	3,057,362	87,437
10.0	Other Taxes	%	100.0000%	62.4981%	36.4592%	1.0427%
	Internally Generated	Values	10,704,731	6,273,320	4,320,196	111,215
11.0	Taxable Income	%	100.0000%	58.6032%	40.3578%	1.0389%
	Internally Generated	Values	9,557,128	3,619,441	5,917,123	20,564
11.8	Composite of Accts. 871-879 & 886-893	%	100.0000%	37.8716%	61.9132%	0.2152%
	Internally Generated	Values	189,959,977	51,459,960	134,297,784	4,202,233
12.0	Composite of Accts. 374-379	%	100.0000%	27.0899%	70.6979%	2.2122%
	Internally Generated	Values	302,393,628	179,781,065	119,447,472	3,165,091
13.0	Rate Base	%	100.0000%	59.4527%	39.5007%	1.0467%
	Internally Generated	Values	14,407,527	7,044,705	7,304,208	58,613
17.0	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	48.8960%	50.6972%	0.4068%
		Values	0	0	0	0
99.0	-	%	0.0000%	0.0000%	0.0000%	0.0000%

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ALLOCATION OF PLANT IN SERVICE																
Customer																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1		Intangible Plant:														
2		Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
3	30100	Franchises & Consents	27.20	PTD Plant - Customer	23,069	20,268	2,336	23	9	12	99	13	149	144	10	7
4	30300	Misc Intangible Plant	27.20	PTD Plant - Customer	2,432	2,137	246	2	1	1	10	1	16	15	1	1
5		Total Intangible Plant:			25,501	22,405	2,582	26	9	13	110	14	164	159	11	7
6		Production Plant:														
7		Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
8	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
9	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
10	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
11	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
13	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
14		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
15		Storage Plant:														
16	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
17	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
18	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
19	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
20	35130	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
21	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
22	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
23	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
24	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
25	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
26	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
27	35220	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
28	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
29	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
30	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
31	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
32	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
33		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
34		Transmission:														
35	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
37	36600	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
38	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
40	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
41	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
42	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
43		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
44		Distribution:														
45	37400	Land & Land Rights	15.20	Distribution Plant - Cust	418,261	367,473	42,347	423	154	221	1,797	236	2,696	2,610	183	121
46	37420	Land Rights	15.20	Distribution Plant - Cust	207,896	182,652	21,049	210	77	110	893	117	1,340	1,297	91	60
47	37500	Structures & Improvements	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
48	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
49	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
50	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
51	37600	Mains Cathodic Protection	2.00	Bills	1,688,618	1,556,901	120,844	886	171	887	3,248	16	2,046	2,904	318	398
52	37610	Mains - Plastic	2.00	Bills	23,436,476	21,606,359	1,677,199	12,293	2,373	12,810	45,082	225	28,396	40,304	4,411	5,524
53	37620	Mains - Steel	2.00	Bills	55,304,127	50,990,235	3,957,763	29,008	5,598	29,049	106,382	532	67,008	95,108	10,409	13,036
54	37630	Anode	2.00	Bills	2,318,515	2,137,664	165,921	1,216	235	1,218	4,460	22	2,809	3,987	436	547
55	37640	Leak Clamp	2.00	Bills	1,851,874	1,707,422	132,527	971	187	973	3,562	18	2,244	3,185	349	437
56	37800	Meas & Reg. Sta. Equip - General	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
57	37900	Meas & Reg. Sta. Equip - City Gate	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
58	37908	Meas & Reg. Sta. Equipment	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
59	38000	Services	2.50	Meters/Services	103,169,700	94,905,694	7,593,536	48,934	10,225	54,047	184,050	35,788	143,150	171,634	18,259	4,382
60	38100	Meters	4.00	Meter Investment	38,111,186	29,168,021	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
61	38200	Meter Installations	4.10	Meter Installations	33,371,307	25,540,401	5,926,398	79,843	36,402	17,910	361,558	51,996	677,489	617,817	37,517	23,977
62	38300	House Regulators	3.60	Small Meter Investment	2,392,345	2,172,064	206,549	1,062	260	1,290	7,735	547	475	1,725	638	-
63	38400	House Reg. Installations	3.60	Small Meter Investment	209,461	190,175	18,084	93	23	113	677	48	42	151	56	-
64	38500	Ind. Meas. & Reg. Sta. Equipment	2.00	Bills	1,860,687	1,715,547	133,157	976	188	977	3,579	18	2,254	3,200	350	439
65	38700	Other Prop. On Cust. Prem	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
66		Total Distribution Plant			264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301

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81																
82	General:															
83																
84	38900	Land & Land Rights	27.20	PTD Plant - Customer	94,694	83,196	9,587	96	35	50	407	53	610	591	42	37
85	39000	Structures & Improvements	27.20	PTD Plant - Customer	1,362,285	1,196,868	137,926	1,376	502	719	5,854	768	8,780	8,501	597	393
86	39001	Structures-Frame	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
87	39002	Structures-Brick	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
88	39003	Improvements	27.20	PTD Plant - Customer	939	825	95	1	0	0	4	1	6	6	0	0
89	39004	Air Conditioning Equipment	27.20	PTD Plant - Customer	46,041	40,450	4,661	47	17	24	198	26	297	287	20	13
90	39009	Improvement to Leased Premises	27.20	PTD Plant - Customer	27,354	24,032	2,769	28	10	14	118	15	176	171	12	8
91	39100	Office Furniture & Equipment	25.20	Payroll - Cust	198,221	182,084	14,650	111	24	104	419	10	320	410	41	47
92	39102	Remittance Processing Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
93	39103	Office Machines	25.20	Payroll - Cust	0	-	-	-	-	-	-	-	-	-	-	-
94	39200	Transportation Equipment	25.20	Payroll - Cust	166,938	153,348	12,338	94	20	88	353	9	270	345	35	40
95	39201	Trucks	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
96	39202	Trailers	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
97	39300	Stores Equipment	27.20	PTD Plant - Customer	9,082	7,979	919	9	3	5	39	5	59	57	4	3
98	39400	Tools, Shop & Garage Equipment	27.20	PTD Plant - Customer	4,338,133	3,811,371	439,220	4,383	1,599	2,290	18,642	2,444	27,959	27,070	1,901	1,252
99	39500	Laboratory Equipment	27.20	PTD Plant - Customer	10,368	9,109	1,050	10	4	5	45	6	67	65	5	3
100	39600	Power Operated Equipment	27.20	PTD Plant - Customer	11,323	9,948	1,146	11	4	6	49	6	73	71	5	3
101	39603	Ditchers	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
102	39604	Backhoes	27.20	PTD Plant - Customer	7,803	6,856	790	8	3	4	34	4	50	49	3	2
103	39605	Welders	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
104	39700	Communication Equipment	25.20	Payroll - Cust	1,001,476	919,945	74,014	563	122	526	2,115	53	1,618	2,072	208	240
105	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
106	39702	Communication Equipment - Fixed Radios	25.20	Payroll - Cust	200,420	184,104	14,812	113	24	105	423	11	324	415	42	48
107	39800	Miscellaneous Equipment	27.20	PTD Plant - Customer	231,699	209,565	23,459	234	85	122	996	131	1,493	1,446	102	67
108	39900	Other Tangible Property	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
109	39901	Other Tangible Property - Servers - H/W	27.20	PTD Plant - Customer	24,760	21,753	2,507	25	9	13	106	14	160	155	11	7
110	39902	Other Tangible Property - Servers - S/W	27.20	PTD Plant - Customer	12,214	10,731	1,237	12	5	6	52	7	79	76	5	4
111	39903	Other Tangible Property - Network - H/W	27.20	PTD Plant - Customer	1,122,253	985,982	113,624	1,134	414	592	4,823	632	7,233	7,003	492	324
112	39904	Other Tang. Property - CPU	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
113	39905	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
114	39906	Other Tang. Property - PC Hardware	27.20	PTD Plant - Customer	577,248	507,155	58,444	583	213	305	2,481	325	3,720	3,602	253	167
115	39907	Other Tang. Property - PC Software	27.20	PTD Plant - Customer	22,585	19,843	2,287	23	8	12	97	13	146	141	10	7
116	39908	Other Tang. Property - Mainframe S/W	27.20	PTD Plant - Customer	0	-	-	-	-	-	-	-	-	-	-	-
117	39909	Other Tang. Property - Application Software	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
118	39924	Other Tang. Property - General Startup Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
119																
120		Total General Plant			9,465,835	8,379,142	915,537	8,862	3,104	4,994	37,252	4,533	53,439	52,530	3,788	2,655
121																
122		TOTAL DIRECT PLANT			273,831,791	240,644,156	27,681,644	275,985	100,576	144,566	1,173,298	153,492	1,757,268	1,702,180	119,662	78,964
123																
124		Shared Services General Office:	23.20	General Plant - Cust	5,525,204	4,890,901	534,398	5,173	1,812	2,915	21,744	2,646	31,192	30,662	2,211	1,550
125		Shared Services Customer Support:	23.20	General Plant - Cust	4,662,716	4,127,429	450,979	4,365	1,529	2,460	18,350	2,233	26,323	25,875	1,866	1,308
126		Colorado-Kansas General Office:	23.20	General Plant - Cust	475,638	421,034	46,004	445	156	251	1,872	228	2,685	2,640	190	133
127																
128		TOTAL PLANT IN SERVICE - CUSTOMER			284,495,349	250,083,520	28,713,025	285,968	104,072	150,191	1,215,264	158,599	1,817,469	1,761,356	123,930	81,955

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ALLOCATION OF PLANT IN SERVICE																
Demand																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
129		Intangible Plant:														
130																
131	30100	Organization	99.00	-	0											
132	30200	Franchises & Consents	27.40	PTD Plant - Demand	13,671	8,398	3,013	37	59	0	712		1,114	278	60	
133	30300	Misc Intangible Plant	27.40	PTD Plant - Demand	1,441	885	318	4	6	0	75		117	29	6	
134																
135		Total Intangible Plant:			15,112	9,283	3,331	41	65	0	787	0	1,232	307	66	0
136																
137		Production Plant:														
138																
139	32520	Producing Leaseholds	99.00	-	0											
140	32540	Rights of Ways	99.00	-	0											
141	33100	Production Gas Wells Equipment	99.00	-	0											
142	33210	Field Lines	99.00	-	0											
143	33220	Tributary Lines	99.00	-	0											
144	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0											
145	33600	Purification Equipment	99.00	-	0											
146																
147		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
148																
149		Storage Plant:														
150																
151	35010	Land	2.91	Winter Peak Month (Sales)	49,164	35,690	12,805	131	251	0	288					
152	35020	Rights of Way	2.91	Winter Peak Month (Sales)	568,935	413,006	148,179	1,518	2,901	3	3,328					
153	35100	Structures and Improvements	2.91	Winter Peak Month (Sales)	102,923	74,715	26,806	275	525	1	602					
154	35120	Compression Station Equipment	99.00	-	0											
155	35130	Meas. & Reg. Sta. Structures	99.00	-	0											
156	35140	Other Structures	99.00	-	0											
157	35200	Wells \ Rights of Way	2.91	Winter Peak Month (Sales)	1,384,973	1,005,390	360,717	3,696	7,061	7	8,102					
158	35210	Well Construction	99.00	-	0											
159	35220	Reservoirs	2.91	Winter Peak Month (Sales)	36,515	26,507	9,510	97	186	0	214					
160	35230	Cushion Gas	99.00	-	0											
161	35210	Leaseholds	99.00	-	0											
162	35220	Storage Rights	99.00	-	0											
163	35300	Pipelines	2.91	Winter Peak Month (Sales)	1,151,475	835,888	299,902	3,073	5,871	6	6,736					
164	35400	Compressor Station Equipment	2.91	Winter Peak Month (Sales)	2,742,281	1,990,697	714,228	7,319	13,981	15	16,041					
165	35500	Meas & Reg. Equipment	2.91	Winter Peak Month (Sales)	223,580	162,363	58,232	597	1,140	1	1,308					
166	35600	Purification Equipment	2.91	Winter Peak Month (Sales)	504,545	366,263	131,409	1,347	2,572	3	2,951					
167	35700	Other Equipment	2.91	Winter Peak Month (Sales)	206,100	149,614	53,679	550	1,051	1	1,206					
168																
169		Total Storage Plant			6,970,493	5,060,073	1,815,466	18,603	35,538	37	40,775	0	0	0	0	0
170																
171		Transmission:														
172																
173	36500	Land & Land Rights	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	4,761	3,101	1,113	11	22	-	-		411	103	-	-
174	36520	Rights of Way	99.00	-	0											
175	36600	Structures & Improvements	99.00	-	0											
176	36700	Mains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,511,139	984,330	353,157	3,619	6,913	-	-		130,595	32,535	-	-
177	36710	Mains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	115,655	75,335	27,029	277	529	-	-		9,995	2,400	-	-
178	36800	Compressor Station Equipment	99.00	-	0											
179	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	147,567	96,122	34,487	353	675	-	-		12,753	3,177	-	-
180	37100	Other Equipment	99.00	-	0											
181																
182		Total Transmission Plant			1,779,122	1,158,878	415,785	4,261	8,139	0	0	0	153,754	38,304	0	0
183																
184		Distribution:														
185																
186	37400	Land & Land Rights	15.40	Distribution Plant - Demand	245,042	150,424	53,969	662	1,056	5	12,914		19,958	4,972	1,082	
187	37420	Land Rights	15.40	Distribution Plant - Demand	121,798	74,768	26,825	329	525	2	6,419		9,920	2,471	538	
188	37500	Structures & Improvements	3.00	Peak Month (NCP)	152,685	93,728	33,628	413	658	3	8,047		12,435	3,098	674	
189	37510	Structures & Improvements T.B.	99.00	-	0											
190	37520	Land Rights	99.00	-	0											
191	37530	Improvements	99.00	-	0											
192	37600	Mains Cathodic Protection	3.00	Peak Month (NCP)	2,959,923	1,817,003	651,909	7,998	12,761	58	155,992		241,071	60,057	13,072	
193	37610	Mains - Steel	3.00	Peak Month (NCP)	41,083,018	25,218,343	9,047,903	111,012	177,116	807	2,155,030		3,345,848	833,539	181,421	
194	37620	Mains - Plastic	3.00	Peak Month (NCP)	96,940,761	59,508,879	21,350,751	261,959	417,949	1,905	5,108,920		7,895,352	1,966,939	428,107	
195	37630	Anode	3.00	Peak Month (NCP)	4,064,048	2,494,791	895,088	10,982	17,522	80	214,181		330,997	82,460	17,948	
196	37640	Leak Clamp	3.00	Peak Month (NCP)	3,246,087	1,992,671	714,936	8,772	13,995	64	171,074		264,378	65,863	14,335	
197	37800	Meas & Reg. Sta. Equip - General	3.00	Peak Month (NCP)	3,171,666	1,946,986	698,545	8,571	13,674	62	167,151		268,317	64,353	14,007	
198	37900	Meas & Reg. Sta. Equip - City Gate	3.00	Peak Month (NCP)	2,068,271	1,269,646	455,527	5,589	8,917	41	109,001		168,451	41,965	9,134	
199	37908	Meas & Reg. Sta. Equipment	3.00	Peak Month (NCP)	28,531	17,514	6,284	77	123	1	1,504		2,324	579	126	
200	38000	Services	99.00	-	0											
201	38100	Meters	99.00	-	0											
202	38200	Meter Installations	99.00	-	0											
203	38300	House Regulators	99.00	-	0											
204	38400	House Reg. Installations	99.00	-	0											
205	38500	Ind. Meas. & Reg. Sta. Equipment	99.00	-	0											
206	38700	Other Prop. On Cust. Prem	3.00	Peak Month (NCP)	786,744	482,958	173,277	2,126	3,392	15	41,463		64,076	15,963	3,474	
207																
208		Total Distribution Plant			154,866,575	95,067,712	34,108,641	418,490	667,690	3,043	8,161,695	0	12,613,127	3,142,261	683,917	0

Atmos Energy Corporation, Colorado-Kansas Division																
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ALLOCATION OF PLANT IN SERVICE																
209	General:															
210	General:															
211	General:															
212	38900	Land & Land Rights	27.40	PTD Plant - Demand	56,115	34,471	12,368	151	242	1	2,924	-	4,573	1,130	245	-
213	39000	Structures & Improvements	27.40	PTD Plant - Demand	807,277	495,906	177,922	2,179	3,483	16	42,061	-	65,794	16,391	3,525	-
214	39001	Structures-Frame	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
215	39002	Structures-Brick	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
216	39003	Improvements	27.40	PTD Plant - Demand	557	342	123	2	2	0	29	-	45	11	2	-
217	39004	Air Conditioning Equipment	27.40	PTD Plant - Demand	27,283	16,760	6,013	74	118	1	1,422	-	2,224	554	119	-
218	39009	Improvement to Leased Premises	27.40	PTD Plant - Demand	16,210	9,957	3,573	44	70	0	845	-	1,321	329	71	-
219	39100	Office Furniture & Equipment	25.40	Payroll - Demand	48,663	33,129	11,886	131	233	1	1,202	-	1,597	398	87	-
220	39102	Remittance Processing Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
221	39103	Office Machines	25.40	Payroll - Demand	0	-	-	-	-	-	-	-	-	-	-	-
222	39200	Transportation Equipment	25.40	Payroll - Demand	40,983	27,901	10,010	110	196	0	1,012	-	1,345	335	73	-
223	39201	Trucks	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
224	39202	Trailers	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
225	39300	Stores Equipment	27.40	PTD Plant - Demand	5,382	3,306	1,186	15	23	0	280	-	439	109	23	-
226	39400	Tools, Shop & Garage Equipment	27.40	PTD Plant - Demand	1,065,008	654,229	234,726	2,874	4,595	21	55,490	-	86,800	21,624	4,650	-
227	39500	Laboratory Equipment	27.40	PTD Plant - Demand	2,545	1,564	561	7	11	0	133	-	207	52	11	-
228	39600	Power Operated Equipment	27.40	PTD Plant - Demand	6,710	4,122	1,479	18	29	0	350	-	547	136	29	-
229	39603	Ditchers	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
230	39604	Backhoes	27.40	PTD Plant - Demand	4,624	2,840	1,019	12	20	0	241	-	377	94	20	-
231	39605	Welders	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
232	39700	Communication Equipment	25.40	Payroll - Demand	245,862	167,380	60,053	659	1,176	3	6,072	-	8,071	2,011	438	-
233	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
234	39702	Communication Equipment - Fixed Radios	25.40	Payroll - Demand	49,203	33,497	12,018	132	235	1	1,215	-	1,615	402	88	-
235	39800	Miscellaneous Equipment	27.40	PTD Plant - Demand	56,882	34,942	12,537	154	245	1	2,964	-	4,636	1,155	248	-
236	39900	Other Tangible Property	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
237	39901	Other Tangible Property - Servers - H/W	27.40	PTD Plant - Demand	6,078	3,734	1,340	16	26	0	317	-	495	123	27	-
238	39902	Other Tangible Property - Servers - S/W	27.40	PTD Plant - Demand	2,998	1,842	661	8	13	0	156	-	244	61	13	-
239	39903	Other Tangible Property - Network - H/W	27.40	PTD Plant - Demand	275,512	169,246	60,722	744	1,189	5	14,355	-	22,455	5,594	1,203	-
240	39904	Other Tang. Property - CPU	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
241	39905	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
242	39906	Other Tang. Property - PC Hardware	27.40	PTD Plant - Demand	141,714	87,054	31,233	382	611	3	7,384	-	11,550	2,877	619	-
243	39907	Other Tang. Property - PC Software	27.40	PTD Plant - Demand	5,545	3,406	1,222	15	24	0	289	-	452	113	24	-
244	39908	Other Tang. Property - Mainframe S/W	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
245	39909	Other Tang. Property - Application Software	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
246	39924	Other Tang. Property - General Startup Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
247																
248	Total General Plant				2,865,151	1,785,628	640,652	7,726	12,541	52	138,739	0	214,788	53,509	11,514	0
249																
250	TOTAL DIRECT PLANT															
251					166,496,453	103,081,574	36,983,876	449,120	723,974	3,133	8,341,996	0	12,982,901	3,234,382	695,497	0
252	23.40	Shared Services General Office:	General Plant - Demand	1,672,387	1,042,270	373,948	4,510	7,320	31	80,982	-	125,372	31,233	6,721	-	
253	23.40	Shared Services Customer Support:	General Plant - Demand	1,411,327	879,571	315,575	3,806	6,178	26	68,341	-	105,801	26,358	5,672	-	
254	23.40	Colorado-Kansas General Office:	General Plant - Demand	143,968	89,724	32,191	388	630	3	6,971	-	10,793	2,689	579	-	
255																
256	TOTAL PLANT IN SERVICE - DEMAND				169,724,135	105,093,140	37,705,590	457,824	738,102	3,192	8,498,290	0	13,224,867	3,294,662	708,469	0

Atmos Energy Corporation, Colorado-Kansas Division																
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ALLOCATION OF PLANT IN SERVICE																
Commodity																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
257		Intangible Plant:														
258																
259	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
260	30200	Franchises & Consents	27.60	PTD Plant - Commodity	420	231	85	1	1	0	20	2	42	6	3	30
261	30300	Misc Intangible Plant	27.60	PTD Plant - Commodity	44	24	9	0	0	0	2	0	4	1	0	3
262																
263		Total Intangible Plant:			465	256	94	1	1	0	22	2	46	7	3	33
264																
265		Production Plant:														
266																
267	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
268	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
269	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
270	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
271	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
272	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
273	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
274																
275		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
276																
277		Storage Plant:														
278																
279	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
280	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
281	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
282	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	35130	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
284	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
285	35200	Wells \ Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
286	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
287	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
288	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
289	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
290	35220	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
291	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
292	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
293	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296																
297		Total Storage Plant			0	0	0	0	0	0	0	0	0	0	0	0
298																
299		Transmission:														
300																
301	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
302	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
303	36600	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
304	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
305	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
306	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
307	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
309																
310		Total Transmission Plant			0	0	0	0	0	0	0	0	0	0	0	0
311																
312		Distribution:														
313																
314	37400	Land & Land Rights	15.60	Distribution Plant - Comm	7,623	4,193	1,544	16	24	0	359	33	760	111	48	536
315	37420	Land Rights	15.60	Distribution Plant - Comm	3,789	2,084	767	8	12	0	179	16	378	55	24	266
316	37500	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
317	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
318	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
319	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
320	37600	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
321	37610	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
322	37620	Mains - Plastic	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
323	37630	Anode	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
324	37640	Leak Clamp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
325	37800	Meas & Reg. Sta. Equip - General	1.00	Total Throughput	2,893,379	1,591,393	585,883	6,036	9,157	29	136,355	12,348	288,445	42,140	18,258	203,336
326	37900	Meas & Reg. Sta. Equip - City Gate	1.00	Total Throughput	1,886,798	1,037,761	382,050	3,936	5,971	19	88,918	8,052	188,098	27,480	11,906	132,598
327	37908	Meas & Reg. Sta. Equipment	1.00	Total Throughput	26,028	14,316	5,270	54	82	0	1,227	111	2,595	379	164	1,829
328	38000	Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
329	38100	Meters	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
330	38200	Meter Installations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
331	38300	House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
332	38400	House Reg. Installations	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
333	38500	Ind. Meas. & Reg. Sta. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
334	38700	Other Prop. On Cust. Prem	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
335																
336		Total Distribution Plant			4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565

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ALLOCATION OF PLANT IN SERVICE																
337																
338		General:														
339																
340	38900	Land & Land Rights	27.60	PTD Plant - Commodity	1,726	949	349	4	5	0	81	25	11	121		
341	39000	Structures & Improvements	27.60	PTD Plant - Commodity	24,828	13,656	5,027	52	79	0	1,170	106	2,475	362	157	1,745
342	39001	Structures-Frame	99.00	-	0	-	-	-	-	-	-	-	-	-	-	
343	39002	Structures-Brick	99.00	-	0	-	-	-	-	-	-	-	-	-	-	
344	39003	Improvements	27.60	PTD Plant - Commodity	17	9	3	0	0	0	1	0	2	0	0	1
345	39004	Air Conditioning Equipment	27.60	PTD Plant - Commodity	839	462	170	2	3	0	40	4	84	12	5	59
346	39009	Improvement to Leased Premises	27.60	PTD Plant - Commodity	499	274	101	1	2	0	23	2	50	7	3	35
347	39100	Office Furniture & Equipment	25.60	Payroll - Comm	380	209	77	1	1	0	18	2	38	6	2	27
348	39102	Remittance Processing Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
349	39103	Office Machines	25.60	Payroll - Comm	0	-	-	-	-	-	-	-	-	-	-	-
350	39200	Transportation Equipment	25.60	Payroll - Comm	320	176	65	1	1	0	15	1	32	5	2	22
351	39201	Trucks	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
352	39202	Trailers	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
353	39300	Stores Equipment	27.60	PTD Plant - Commodity	166	91	34	0	1	0	8	1	17	2	1	12
354	39400	Tools, Shop & Garage Equipment	27.60	PTD Plant - Commodity	8,309	4,570	1,682	17	26	0	392	35	828	121	52	584
355	39500	Laboratory Equipment	27.60	PTD Plant - Commodity	20	11	4	0	0	0	1	0	2	0	0	1
356	39600	Power Operated Equipment	27.60	PTD Plant - Commodity	206	114	42	0	1	0	10	1	21	3	1	15
357	39603	Ditchers	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
358	39604	Backhoes	27.60	PTD Plant - Commodity	142	78	29	0	0	0	7	1	14	2	1	10
359	39605	Welders	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
360	39700	Communication Equipment	25.60	Payroll - Comm	1,918	1,055	388	4	6	0	90	8	191	28	12	135
361	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
362	39702	Communication Equipment - Fixed Radios	25.60	Payroll - Comm	384	211	78	1	1	0	18	2	38	6	2	27
363	39800	Miscellaneous Equipment	27.60	PTD Plant - Commodity	444	244	90	1	1	0	21	2	44	6	3	31
364	39900	Other Tangible Property	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
365	39901	Other Tangible Property - Servers - H/W	27.60	PTD Plant - Commodity	47	26	10	0	0	0	2	0	5	1	0	3
366	39902	Other Tangible Property - Servers - S/W	27.60	PTD Plant - Commodity	23	13	5	0	0	0	1	0	2	0	0	2
367	39903	Other Tangible Property - Network - H/W	27.60	PTD Plant - Commodity	2,149	1,182	435	4	7	0	101	9	214	31	14	151
368	39904	Other Tang. Property - CPU	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
369	39905	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
370	39906	Other Tang. Property - PC Hardware	27.60	PTD Plant - Commodity	1,106	608	224	2	3	0	52	5	110	16	7	78
371	39907	Other Tang. Property - PC Software	27.60	PTD Plant - Commodity	43	24	9	0	0	0	2	0	4	1	0	3
372	39908	Other Tang. Property - Mainframe S/W	27.60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
373	39909	Other Tang. Property - Application Software	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
374	39924	Other Tang. Property - General Startup Costs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
375																
376		Total General Plant			43,565	23,961	8,822	91	138	0	2,053	186	4,343	634	275	3,062
377																
378		TOTAL DIRECT PLANT			4,861,646	2,673,963	984,440	10,142	15,386	48	229,113	20,747	484,664	70,806	30,678	341,659
379																
380		Shared Services General Office:	23.60	General Plant - Comm	25,429	13,986	5,149	53	80	0	1,198	109	2,535	370	160	1,787
381		Shared Services Customer Support:	23.60	General Plant - Comm	21,460	11,803	4,345	45	68	0	1,011	92	2,139	313	135	1,508
382		Colorado-Kansas General Office:	23.60	General Plant - Comm	2,189	1,204	443	5	7	0	103	9	218	32	14	154
383																
384		TOTAL PLANT IN SERVICE - COMMODITY			4,910,724	2,700,956	994,378	10,244	15,541	49	231,425	20,957	489,557	71,521	30,987	345,108

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Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF PLANT IN SERVICE															
Total Plant in Service															
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
385			Intangible Plant:												
386			Organization	0	-	-	-	-	-	-	-	-	-	-	-
387	30100		Franchises & Consents	37,160	28,897	5,434	61	69	12	831	15	1,305	428	72	36
389	30300		Misc Intangible Plant	3,918	3,047	573	6	7	1	88	2	138	45	8	4
390			Total Intangible Plant:	41,078	31,944	6,007	68	76	14	919	16	1,442	473	80	40
392			Production Plant:												
393			Producing Leaseholds	0	-	-	-	-	-	-	-	-	-	-	-
396	32540		Rights of Ways	0	-	-	-	-	-	-	-	-	-	-	-
397	33100		Production Gas Wells Equipment	0	-	-	-	-	-	-	-	-	-	-	-
398	33210		Field Lines	0	-	-	-	-	-	-	-	-	-	-	-
399	33220		Tributary Lines	0	-	-	-	-	-	-	-	-	-	-	-
400	33400		Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-	-	-	-	-	-	-
401	33600		Purification Equipment	0	-	-	-	-	-	-	-	-	-	-	-
402			Total Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
404			Storage Plant:												
406			Land	49,164	35,690	12,805	131	251	0	288	-	-	-	-	-
408	35020		Rights of Way	568,935	413,006	148,179	1,518	2,901	3	3,328	-	-	-	-	-
409	35100		Structures and Improvements	102,923	74,715	26,806	275	525	1	602	-	-	-	-	-
410	35120		Compression Station Equipment	0	-	-	-	-	-	-	-	-	-	-	-
411	35130		Meas. & Reg. Sta. Structures	0	-	-	-	-	-	-	-	-	-	-	-
412	35140		Other Structures	0	-	-	-	-	-	-	-	-	-	-	-
413	35200		Wells \ Rights of Way	1,384,973	1,005,390	360,717	3,696	7,061	7	8,102	-	-	-	-	-
414	35210		Well Construction	0	-	-	-	-	-	-	-	-	-	-	-
415	35220		Reservoirs	36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
416	35230		Cushion Gas	0	-	-	-	-	-	-	-	-	-	-	-
417	35210		Leaseholds	0	-	-	-	-	-	-	-	-	-	-	-
418	35220		Storage Rights	0	-	-	-	-	-	-	-	-	-	-	-
419	35300		Pipelines	1,151,475	835,888	299,902	3,073	5,871	6	6,736	-	-	-	-	-
420	35400		Compressor Station Equipment	2,742,281	1,990,697	714,228	7,319	13,981	15	16,041	-	-	-	-	-
421	35500		Meas & Reg. Equipment	223,580	162,263	58,232	597	1,140	1	1,308	-	-	-	-	-
422	35600		Purification Equipment	504,545	366,263	131,409	1,347	2,572	3	2,951	-	-	-	-	-
423	35700		Other Equipment	206,100	149,614	53,679	550	1,051	1	1,206	-	-	-	-	-
424			Total Storage Plant	6,970,493	5,060,073	1,815,466	18,603	35,538	37	40,775	0	0	0	0	0
426			Transmission:												
427			Land & Land Rights	4,761	3,101	1,113	11	22	-	-	-	411	103	-	-
430	36520		Rights of Way	0	-	-	-	-	-	-	-	-	-	-	-
431	36600		Structures & Improvements	0	-	-	-	-	-	-	-	-	-	-	-
432	36700		Mains Cathodic Protection	1,511,139	984,330	353,157	3,619	6,913	-	-	-	130,595	32,535	-	-
433	36710		Mains - Steel	115,655	75,335	27,029	277	529	-	-	-	9,995	2,400	-	-
434	36800		Compressor Station Equipment	0	-	-	-	-	-	-	-	-	-	-	-
435	36900		Meas. & Reg. Equipment	147,567	96,122	34,487	353	675	-	-	-	12,753	3,177	-	-
436	37100		Other Equipment	0	-	-	-	-	-	-	-	-	-	-	-
437			Total Transmission Plant	1,779,122	1,158,878	415,785	4,261	8,139	0	0	0	153,754	38,304	0	0
439			Distribution:												
441			Land & Land Rights	670,926	522,090	97,860	1,101	1,235	226	15,071	268	23,413	7,693	1,314	656
443	37420		Land Rights	333,483	259,504	48,641	547	614	112	7,491	133	11,637	3,824	653	326
444	37500		Structures & Improvements	152,685	93,728	33,628	413	658	3	8,047	-	12,435	3,098	674	-
445	37510		Structures & Improvements T.B.	0	-	-	-	-	-	-	-	-	-	-	-
446	37520		Land Rights	0	-	-	-	-	-	-	-	-	-	-	-
447	37530		Improvements	0	-	-	-	-	-	-	-	-	-	-	-
448	37600		Mains Cathodic Protection	4,648,541	3,373,904	772,753	8,884	12,932	945	159,240	16	243,117	62,961	13,389	398
449	37610		Mains - Steel	64,537,494	46,826,702	10,725,404	123,304	179,468	13,117	2,210,111	225	3,374,245	873,843	185,832	5,524
450	37620		Mains - Plastic	152,244,888	110,489,115	25,308,513	290,967	423,547	30,954	5,215,301	532	7,962,360	2,062,048	438,516	13,036
451	37630		Anode	6,382,564	4,632,455	1,061,009	12,198	17,756	1,298	218,641	22	333,806	86,447	18,384	547
452	37640		Leak Clamp	5,097,961	3,700,093	847,462	9,743	14,183	1,036	174,636	18	266,622	69,048	14,684	437
453	37800		Meas & Reg. Sta. Equip - General	6,065,044	3,538,378	1,284,428	14,607	22,831	91	303,506	12,348	546,762	106,493	32,264	203,336
454	37900		Meas & Reg. Sta. Equip - City Gate	3,955,069	2,307,408	837,587	9,525	14,888	59	197,919	8,052	356,548	69,445	21,040	132,598
455	37908		Meas & Reg. Sta. Equipment	54,559	31,830	11,554	131	205	1	2,730	111	4,919	958	290	1,829
456	38000		Services	103,169,700	94,905,694	7,593,536	48,934	10,225	54,047	184,050	35,788	143,150	171,634	18,259	4,382
457	38100		Meters	38,111,186	29,168,021	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
458	38200		Meter Installations	33,371,307	25,540,401	5,926,398	79,843	36,402	17,910	361,558	51,996	677,489	617,817	37,517	23,977
459	38300		House Regulators	2,392,345	2,172,064	206,549	1,062	260	1,290	7,735	547	475	1,725	638	-
460	38400		House Reg. Installations	209,461	190,175	18,084	93	23	113	677	48	42	151	56	-
461	38500		Ind. Meas. & Reg. Sta. Equipment	1,860,687	1,715,547	133,157	976	188	977	3,579	18	2,254	3,200	350	439
462	38700		Other Prop. On Cust. Prem	786,744	482,958	173,277	2,126	3,392	15	41,463	-	64,076	15,963	3,474	-
463			Total Distribution Plant	424,024,646	329,960,067	61,847,691	695,637	780,399	142,649	9,524,669	169,504	14,797,067	4,861,916	830,180	414,866

Atmos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMG-RTS													
Test Year Ending March 31, 2022													
ALLOCATION OF PLANT IN SERVICE													
465													
466	General:												
467													
468	30900 Land & Land Rights	152,535	118,616	22,305	251	282	51	3,412	61	5,356	1,755	297	149
469	30000 Structures & Improvements	2,194,390	1,706,429	320,876	3,607	4,064	735	49,086	874	77,049	25,253	4,278	2,138
470	39001 Structures-Frame	0	-	-	-	-	-	-	-	-	-	-	-
471	39002 Structures-Brick	0	-	-	-	-	-	-	-	-	-	-	-
472	39003 Improvements	1,513	1,176	221	2	3	1	34	1	53	17	3	1
473	39004 Air Conditioning Equipment	74,163	57,672	10,845	122	137	25	1,659	30	2,604	853	145	72
474	39009 Improvement to Leased Premises	44,062	34,264	6,843	72	82	15	986	18	1,547	507	86	43
475	39100 Office Furniture & Equipment	247,264	215,422	26,613	243	258	105	1,638	12	1,955	814	130	74
476	39102 Remittance Processing Equip	0	-	-	-	-	-	-	-	-	-	-	-
477	39103 Office Machines	0	-	-	-	-	-	-	-	-	-	-	-
478	39200 Transportation Equipment	208,241	181,425	22,413	204	217	88	1,380	10	1,647	685	110	62
479	39201 Trucks	0	-	-	-	-	-	-	-	-	-	-	-
480	39202 Trailers	0	-	-	-	-	-	-	-	-	-	-	-
481	39300 Stores Equipment	14,629	11,376	2,139	24	27	5	327	6	514	168	29	14
482	39400 Tools, Shop & Garage Equipment	5,411,451	4,470,169	675,629	7,275	6,221	2,311	74,524	2,480	115,587	48,815	6,604	1,836
483	39500 Laboratory Equipment	12,933	10,684	1,615	17	15	6	178	6	276	117	16	4
484	39600 Power Operated Equipment	18,239	14,183	2,667	30	34	6	408	7	640	210	36	18
485	39603 Ditchers	0	-	-	-	-	-	-	-	-	-	-	-
486	39604 Backhoes	12,569	9,774	1,838	21	23	4	281	5	441	145	25	12
487	39605 Welders	0	-	-	-	-	-	-	-	-	-	-	-
488	39700 Communication Equipment	1,249,255	1,088,380	134,456	1,226	1,304	529	8,277	61	9,880	4,110	658	375
489	39701 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	-
490	39702 Communication Equipment - Fixed Radios	250,007	217,812	26,908	245	261	106	1,656	12	1,977	823	132	75
491	39800 Miscellaneous Equipment	289,025	238,751	36,085	389	332	123	3,980	132	6,174	2,607	353	98
492	39900 Other Tangible Property	0	-	-	-	-	-	-	-	-	-	-	-
493	39901 Other Tangible Property - Servers - H/W	30,886	25,513	3,856	42	36	13	425	14	660	279	38	10
494	39902 Other Tangible Property - Servers - S/W	15,235	12,585	1,902	20	18	7	210	7	325	137	19	5
495	39903 Other Tangible Property - Network - H/W	1,399,914	1,156,410	174,782	1,882	1,609	598	19,279	642	29,902	12,628	1,708	475
496	39904 Other Tang. Property - CPU	0	-	-	-	-	-	-	-	-	-	-	-
497	39905 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-	-	-	-
498	39906 Other Tang. Property - PC Hardware	720,067	594,817	89,902	968	828	308	9,916	330	15,380	6,496	879	244
499	39907 Other Tang. Property - PC Software	28,173	23,273	3,518	38	32	12	388	13	602	254	34	10
500	39908 Other Tang. Property - Mainframe S/W	0	-	-	-	-	-	-	-	-	-	-	-
501	39909 Other Tang. Property - Application Software	0	-	-	-	-	-	-	-	-	-	-	-
502	39924 Other Tang. Property - General Startup Costs	0	-	-	-	-	-	-	-	-	-	-	-
503													
504	Total General Plant	12,374,552	10,188,731	1,565,011	16,679	15,782	5,047	178,045	4,719	272,570	106,674	15,577	5,717
505													
506	TOTAL DIRECT PLANT	445,189,890	346,399,693	65,649,960	735,247	839,935	147,747	9,744,407	174,239	15,224,834	5,007,367	845,837	420,623
507													
508	Shared Services General Office:	7,223,020	5,947,157	913,496	9,736	9,212	2,946	103,925	2,755	159,099	62,266	9,092	3,337
509	Shared Services Customer Support:	6,095,503	5,018,803	770,899	8,216	7,774	2,486	87,702	2,325	134,264	52,546	7,673	2,816
510	Colorado-Kansas General Office:	621,794	511,962	78,638	838	793	254	8,946	237	13,696	5,360	783	287
511													
512	TOTAL PLANT IN SERVICE	459,130,208	357,877,616	67,412,994	754,037	857,715	153,432	9,944,980	179,555	15,531,893	5,127,539	863,385	427,064

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG-RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF RESERVE FOR DEPRECIATION																
Customer																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1		Intangible Plant:														
2																
3	30100	Organization	27.20	PTD Plant - Customer	(15,520)	(13,636)	(1,571)	(16)	(6)	(8)	(67)	(9)	(100)	(97)	(7)	(4)
4	30200	Franchises & Consents	27.20	PTD Plant - Customer	9,335	8,201	945	9	3	5	40	5	60	58	4	3
5	30300	Misc. Intangible Plant	27.20	PTD Plant - Customer	(6,259)	(5,499)	(634)	(6)	(2)	(3)	(27)	(4)	(40)	(39)	(3)	(2)
6																
7		Total Intangible Plant:			(12,444)	(10,933)	(1,260)	(13)	(5)	(7)	(53)	(7)	(80)	(78)	(5)	(4)
8																
9		Production Plant:														
10																
11	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
14	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
15	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
17	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
18																
19		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
20																
21		Storage Plant:														
22																
23	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
24	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
25	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
26	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
27	35130	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
28	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
29	35200	Wells, Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
30	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
31	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
32	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
33	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
34	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
35	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
37	35500	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
38	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
40																
41		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Transmission:														
44																
45	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
46	37402	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
47	36500	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
48	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
49	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
50	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
52	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
53																
54		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
55																
56		Distribution:														
57																
58	37400	Land & Land Rights	15.20	Distribution Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
59	37420	Land Rights	15.20	Distribution Plant - Cust	83,528	73,386	8,457	84	31	44	359	47	538	521	37	24
60	37500	Structures & Improvements	15.20	Distribution Plant - Cust	77,231	67,853	7,819	78	28	41	332	44	498	482	34	22
61	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
62	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
63	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
64	37600	Mains Cathodic Protection	15.20	Distribution Plant - Cust	1,915,041	1,682,505	193,891	1,935	706	1,011	8,229	1,079	12,342	11,950	839	553
65	37610	Mains - Steel	15.20	Distribution Plant - Cust	7,836,626	6,885,055	793,430	7,918	2,889	4,137	33,676	4,416	50,507	48,901	3,435	2,262
66	37620	Mains - Plastic	15.20	Distribution Plant - Cust	18,420,069	16,183,391	1,864,966	18,612	6,792	9,725	79,156	10,379	118,717	114,942	8,074	5,317
67	37630	Arms	15.20	Distribution Plant - Cust	2,089,052	1,835,386	211,509	2,111	770	3,103	8,977	1,177	13,464	13,036	916	603
68	37640	Leak Clamp	15.20	Distribution Plant - Cust	1,207,853	1,061,188	122,291	1,220	445	638	5,190	681	7,785	7,537	529	349
69	37800	Meas. & Reg. Sta. Equip - General	15.20	Distribution Plant - Cust	1,420,972	1,248,429	143,868	1,436	524	750	6,106	801	9,158	8,867	623	410
70	37900	Meas. & Reg. Sta. Equip - City Gate	15.20	Distribution Plant - Cust	707,875	621,921	71,670	715	261	374	3,042	399	4,562	4,417	310	204
71	37908	Meas. & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	7,561	6,643	766	8	3	4	32	4	49	47	3	2
72	38000	Services	15.20	Distribution Plant - Cust	24,859,737	21,841,115	2,516,959	25,119	9,166	13,125	106,828	14,007	160,220	155,125	10,896	7,176
73	38100	Meters	15.20	Distribution Plant - Cust	12,425,136	10,916,400	1,258,001	12,555	4,581	6,560	53,394	7,001	80,080	77,533	5,446	3,586
74	38200	Meter Installations	15.20	Distribution Plant - Cust	3,784,951	3,325,359	383,213	3,824	1,396	1,998	16,265	2,133	24,394	23,618	1,659	1,093
75	38300	House Regulators	15.20	Distribution Plant - Cust	317,812	279,221	32,177	321	117	168	1,366	179	2,048	1,983	139	92
76	38400	House Reg. Installations	15.20	Distribution Plant - Cust	107,821	94,728	10,917	109	40	57	463	61	695	673	47	31
77	38500	Ind. Meas. & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	510,723	448,708	51,709	516	188	270	2,195	288	3,292	3,187	224	147
78	38700	Other Prop. On Cust. Prem	15.20	Distribution Plant - Cust	405,234	356,028	41,029	409	149	214	1,741	228	2,612	2,529	178	117
79																
80		Total Distribution Plant			76,177,222	66,927,315	7,712,671	76,972	28,087	40,218	327,352	42,923	490,960	475,348	33,389	21,988

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81																
82	General:															
83																
84	38900	Land & Land Rights	99.00	-												
85	39000	Structures & Improvements	23.20	General Plant - Cust	619,851	548,691	59,952	580	203	327	2,439	297	3,499	3,440	248	174
86	39030	Improvements	23.20	General Plant - Cust	580	513	56	1	0	0	2	0	3	3	0	0
87	39040	Air Conditioning Equipment	23.20	General Plant - Cust	5,044	4,465	488	5	2	3	20	2	28	28	2	1
88	39090	Improvement to Leased Premises	23.20	General Plant - Cust	21,069	18,650	2,038	20	7	11	83	10	119	117	8	6
89	39100	Office Furniture & Equipment	23.20	General Plant - Cust	131,854	116,717	12,753	123	43	70	519	63	744	732	53	37
90	39130	Remittance Processing Equip	23.20	General Plant - Cust	222	196	21	0	0	0	1	0	1	1	0	0
91	39200	Transportation Equipment	23.20	General Plant - Cust	137,040	121,907	13,254	128	45	72	539	66	774	760	55	38
92	39300	Stores Equipment	23.20	General Plant - Cust	2,113	1,871	204	2	1	1	8	1	12	12	1	1
93	39400	Tools & Shop Equipment	23.20	General Plant - Cust	1,486,907	1,316,208	143,814	1,392	488	784	5,852	712	8,394	8,252	595	417
94	39500	Laboratory Equipment	23.20	General Plant - Cust	9,731	8,614	941	9	3	5	38	5	55	54	4	3
95	39600	Power Operated Equipment	23.20	General Plant - Cust	20,590	18,226	1,991	19	7	11	81	10	116	114	8	6
96	39630	Ditchers	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
97	39640	Backhoes	23.20	General Plant - Cust	1,094	968	106	1	0	1	4	1	6	6	0	0
98	39650	Welders	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
99	39700	Communication Equipment	23.20	General Plant - Cust	483,567	428,053	46,771	453	159	255	1,903	232	2,730	2,684	194	136
100	39710	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
101	39720	Communication Equipment - Fixed Radios	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
102	39750	Communication Equip. - Telemetering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103	39800	Miscellaneous Equipment	23.20	General Plant - Cust	114,692	101,525	11,093	107	38	61	451	55	647	636	46	32
104	39900	Other Tangible Property	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
105	39910	Other Tangible Property - Servers - H/W	23.20	General Plant - Cust	18,225	16,133	1,763	17	6	10	72	9	103	101	7	5
106	39920	Other Tangible Property - Servers - S/W	23.20	General Plant - Cust	7,915	7,006	766	7	3	4	31	4	45	44	3	2
107	39930	Other Tangible Property - Network - H/W	23.20	General Plant - Cust	465,367	411,943	45,010	436	153	246	1,831	223	2,627	2,583	186	131
108	39950	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
109	39960	Other Tang. Property - PC Hardware	23.20	General Plant - Cust	261,280	231,285	25,271	245	86	138	1,028	125	1,475	1,450	105	73
110	39970	Other Tang. Property - PC Software	23.20	General Plant - Cust	17,521	15,510	1,695	16	6	9	69	8	99	97	7	5
111	39980	Other Tang. Property - Application Software	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
112		Retirement Work in Progress	23.20	General Plant - Cust	(321,145)	(284,277)	(31,061)	(301)	(105)	(169)	(1,264)	(154)	(1,813)	(1,782)	(129)	(90)
113																
114		Total General Plant			3,483,517	3,083,603	336,926	3,261	1,142	1,838	13,709	1,668	19,666	19,332	1,394	977
115																
116		TOTAL DIRECT RESERVE FOR DEPRECIATION			79,648,295	69,999,985	8,048,338	80,220	29,224	42,049	341,008	44,584	510,545	494,601	34,778	22,962
117																
118		Shared Services General Office:	23.20	General Plant - Cust	2,576,799	2,280,978	249,228	2,412	845	1,359	10,141	1,234	14,547	14,300	1,031	723
119		Shared Services Customer Support:	23.20	General Plant - Cust	2,321,633	2,055,106	224,549	2,174	761	1,225	9,137	1,112	13,107	12,884	929	651
120		Colorado-Kansas General Office:	23.20	General Plant - Cust	353,136	312,596	34,155	331	116	186	1,390	169	1,994	1,960	141	99
121																
122		TOTAL RESERVE FOR DEPRECIATION - CUSTOMER			84,899,864	74,648,665	8,556,270	85,137	30,946	44,819	361,675	47,099	540,193	523,745	36,879	24,435

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Demand																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
123		Intangible Plant:														
124																
125	30100	Organization	27.40	PTD Plant - Demand	(9,197)	(5,650)	(2,027)	(25)	(40)	(0)	(479)	-	(750)	(187)	(40)	-
126	30200	Franchises & Consents	27.40	PTD Plant - Demand	5,522	3,398	1,219	15	24	0	286	-	451	112	24	-
127	30300	Misc. Intangible Plant	27.40	PTD Plant - Demand	(3,709)	(2,278)	(617)	(10)	(16)	(0)	(193)	-	(302)	(75)	(16)	-
128																
129		Total Intangible Plant:			(7,374)	(4,530)	(1,625)	(20)	(32)	(0)	(384)	0	(601)	(150)	(32)	0
130																
131		Production Plant:														
132																
133	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
134	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
135	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
136	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
137	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
138	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
139	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
140																
141		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
142																
143		Storage Plant:														
144																
145	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
146	35020	Rights of Way	2.91	Winter Peak Month (Sales)	500,506	363,331	130,357	1,336	2,552	3	2,928	-	-	-	-	-
147	35100	Structures and Improvements	2.91	Winter Peak Month (Sales)	101,374	73,590	26,403	271	517	1	593	-	-	-	-	-
148	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
149	35130	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
150	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
151	35200	Wells, Rights of Way	2.91	Winter Peak Month (Sales)	471,016	341,923	122,676	1,257	2,401	3	2,755	-	-	-	-	-
152	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
153	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
154	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
155	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	35220	Reservoirs	2.91	Winter Peak Month (Sales)	36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
157	35300	Pipelines	2.91	Winter Peak Month (Sales)	554,310	402,389	144,370	1,479	2,826	3	3,242	-	-	-	-	-
158	35400	Compressor Station Equipment	2.91	Winter Peak Month (Sales)	1,342,206	974,344	349,578	3,582	6,843	7	7,851	-	-	-	-	-
159	35500	Meas. & Reg. Equipment	2.91	Winter Peak Month (Sales)	159,249	159,231	57,129	585	1,118	1	1,283	-	-	-	-	-
160	35600	Purification Equipment	2.91	Winter Peak Month (Sales)	302,048	219,265	78,669	806	1,540	2	1,767	-	-	-	-	-
161	35700	Other Equipment	2.91	Winter Peak Month (Sales)	129,888	94,289	33,829	347	662	1	760	-	-	-	-	-
162																
163		Total Storage Plant			3,657,212	2,654,871	952,522	9,761	18,646	20	21,393	-	-	-	-	-
164																
165		Transmission:														
166																
167	36900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
168	36520	Rights of Way	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
169	36600	Structures & Improvements	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
170	36700	Mains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	336,198	218,992	78,570	805	1,538	-	29,055	-	7,238	-	-	-
171	36710	Mains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	32,203	20,976	7,526	77	147	-	2,783	-	693	-	-	-
172	36800	Compressor Station Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	0	-	-	-	-	-	-	-	-	-	-	-
173	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	70,441	45,884	16,462	169	322	-	6,088	-	1,517	-	-	-
174	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
175																
176		Total Transmission Plant			438,843	285,852	102,559	1,051	2,008	-	-	-	37,925	9,448	-	-
177																
178		Distribution:														
179																
180	37400	Land & Land Rights	15.40	Distribution Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	-
181	37402	Rights of Way	15.40	Distribution Plant - Demand	48,936	30,040	10,778	132	211	1	2,579	-	3,986	993	216	-
182	37500	Structures & Improvements	15.40	Distribution Plant - Demand	45,246	27,775	9,965	122	195	1	2,385	-	3,685	918	200	-
183	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
184	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
185	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
186	37600	Mains Cathodic Protection	15.40	Distribution Plant - Demand	1,121,947	688,728	247,104	3,032	4,837	22	59,128	-	91,377	22,764	4,955	-
187	37610	Mains - Steel	15.40	Distribution Plant - Demand	4,591,168	2,818,373	1,011,183	12,407	19,794	90	241,961	-	373,928	93,155	20,275	-
188	37620	Mains - Plastic	15.40	Distribution Plant - Demand	10,791,587	6,624,615	2,376,797	29,162	46,527	212	568,732	-	878,922	218,963	47,657	-
189	37630	Angle	15.40	Distribution Plant - Demand	1,223,892	751,309	269,557	3,307	5,277	24	64,501	-	99,680	24,833	5,405	-
190	37640	Leak Clamp	15.40	Distribution Plant - Demand	707,633	434,394	155,853	1,912	3,051	14	37,293	-	57,633	14,358	3,125	-
191	37800	Meas. & Reg. Sta. Equip - General	15.40	Distribution Plant - Demand	832,491	511,040	183,352	2,250	3,589	16	43,874	-	67,802	16,891	3,676	-
192	37900	Meas. & Reg. Sta. Equip - City Gate	15.40	Distribution Plant - Demand	414,716	254,581	91,339	1,121	1,788	8	21,856	-	33,777	8,415	1,831	-
193	37908	Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	4,430	2,719	976	12	19	0	233	-	361	20	-	-
194	38000	Services	15.40	Distribution Plant - Demand	14,564,333	8,940,585	3,207,726	39,357	62,793	286	767,562	-	1,186,194	295,512	64,319	-
195	38100	Meters	15.40	Distribution Plant - Demand	7,279,394	4,468,591	1,603,253	19,671	31,384	143	383,635	-	592,871	147,700	32,147	-
196	38200	Meter Installations	15.40	Distribution Plant - Demand	2,217,452	1,361,224	488,384	5,992	9,560	44	116,863	-	180,601	44,992	9,793	-
197	38300	House Regulators	15.40	Distribution Plant - Demand	186,193	114,298	41,008	503	803	4	9,813	-	15,165	3,778	822	-
198	38400	House Reg. Installations	15.40	Distribution Plant - Demand	63,168	38,777	13,913	171	272	1	3,329	-	5,145	1,282	279	-
199	38500	Ind. Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	299,212	183,677	65,900	809	1,290	6	15,769	-	24,369	6,071	1,321	-
200	38700	Other Prop. On Cust. Prem	15.40	Distribution Plant - Demand	237,411	145,739	52,289	642	1,024	5	12,512	-	19,336	4,817	1,048	-
201																
202		Total Distribution Plant			44,629,210	27,396,466	9,829,375	120,600	192,414	877	2,352,024	-	3,634,831	905,532	197,090	-

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203														
204	General:													
205														
206	38900 Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-
207	39000 Structures & Improvements	23.40	General Plant - Demand	187,618	116,928	41,952	506	821	3	9,085	-	14,065	3,504	754
208	39030 Improvements	23.40	General Plant - Demand	175	109	39	175	0	1	8	-	13	3	1
209	39040 Air Conditioning Equipment	23.40	General Plant - Demand	1,527	952	341	4	7	0	74	-	114	29	6
210	39090 Improvement to Leased Premises	23.40	General Plant - Demand	6,377	3,974	1,426	17	28	0	309	-	478	119	26
211	39100 Office Furniture & Equipment	23.40	General Plant - Demand	39,910	24,873	8,924	108	175	1	1,933	-	2,992	745	160
212	39130 Remittance Processing Equip	23.40	General Plant - Demand	67	42	15	0	0	0	3	-	5	1	0
213	39200 Transportation Equipment	23.40	General Plant - Demand	41,480	25,951	9,275	112	182	1	2,009	-	3,110	775	167
214	39300 Stores Equipment	23.40	General Plant - Demand	640	399	143	2	3	0	31	-	48	12	3
215	39400 Tools & Shop Equipment	23.40	General Plant - Demand	450,062	280,489	100,635	1,214	1,970	8	21,793	-	33,739	8,405	1,809
216	39500 Laboratory Equipment	23.40	General Plant - Demand	2,945	1,836	659	8	13	0	143	-	221	55	12
217	39600 Power Operated Equipment	23.40	General Plant - Demand	6,232	3,884	1,394	17	27	0	302	-	467	116	25
218	39630 Ditchers	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-
219	39640 Backhoes	23.40	General Plant - Demand	331	206	74	1	1	0	16	-	25	6	1
220	39650 Welders	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-
221	39700 Communication Equipment	23.40	General Plant - Demand	146,368	91,220	32,728	395	641	3	7,088	-	10,973	2,734	588
222	39710 Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-
223	39720 Communication Equipment - Fixed Radios	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-
224	39750 Communication Equip. - Telemetering	99.00	-	0	-	-	-	-	-	-	-	-	-	-
225	39800 Miscellaneous Equipment	23.40	General Plant - Demand	34,715	21,635	7,762	94	152	1	1,681	-	2,602	648	140
226	39900 Other Tangible Property	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-
227	39910 Other Tangible Property - Servers - H/W	23.40	General Plant - Demand	5,517	3,438	1,234	15	24	0	267	-	414	103	22
228	39920 Other Tangible Property - Servers - S/W	23.40	General Plant - Demand	2,396	1,493	536	6	10	0	116	-	180	45	10
229	39930 Other Tangible Property - Network - H/W	23.40	General Plant - Demand	140,859	87,787	31,496	380	617	3	6,821	-	10,560	2,631	566
230	39950 Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-
231	39960 Other Tang. Property - PC Hardware	23.40	General Plant - Demand	79,085	49,288	17,684	213	346	1	3,830	-	5,929	1,477	318
232	39970 Other Tang. Property - PC Software	23.40	General Plant - Demand	5,303	3,305	1,186	14	23	0	257	-	398	99	21
233	39980 Other Tang. Property - Application Software	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-
234	Retirement Work in Progress	23.40	General Plant - Demand	(97,205)	(60,581)	(21,735)	(262)	(425)	(2)	(4,707)	-	(7,287)	(1,815)	(391)
235														
236	Total General Plant			1,054,403	657,128	235,766	2,843	4,615	19	51,057	-	79,044	19,692	4,237
237														
238	TOTAL DIRECT RESERVE FOR DEPRECIATION			49,772,293	30,989,787	11,118,596	134,235	217,651	915	2,424,091	0	3,751,200	934,522	201,295
239														
240	Shared Services General Office:	23.40	General Plant - Demand	779,954	486,085	174,399	2,103	3,414	14	37,768	-	58,470	14,566	3,134
241	Shared Services Customer Support:	23.40	General Plant - Demand	702,720	437,951	157,129	1,895	3,076	13	34,028	-	52,680	13,124	2,824
242	Colorado-Kansas General Office:	23.40	General Plant - Demand	106,888	66,615	23,900	288	468	2	5,176	-	8,013	1,996	430
243														
244	TOTAL RESERVE FOR DEPRECIATION - DEMAND			51,361,855	31,980,439	11,474,025	138,521	224,609	945	2,501,062	-	3,870,363	964,209	207,683

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Commodity																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
245		Intangible Plant:														
246																
247	30100	Organization	27.60	PTD Plant - Commodity	(283)	(156)	(57)	(1)	(1)	(0)	(13)	(1)	(28)	(4)	(2)	(20)
248	30200	Franchises & Consents	27.60	PTD Plant - Commodity	170	94	34	0	1	0	8	1	17	2	1	12
249	30300	Misc. Intangible Plant	27.60	PTD Plant - Commodity	(114)	(63)	(23)	(0)	(0)	(0)	(5)	(0)	(11)	(2)	(1)	(8)
250																
251		Total Intangible Plant:			(227)	(125)	(46)	(0)	(1)	(0)	(11)	(1)	(23)	(3)	(1)	(16)
252																
253		Production Plant:														
254																
255	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
256	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
257	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
258	33210	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
259	33220	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
260	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
261	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
262																
263		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
264																
265		Storage Plant:														
266																
267	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
268	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
269	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
270	35120	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
271	35130	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
272	35140	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
273	35200	Wells / Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
274	35210	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
275	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
276	35230	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
277	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
278	35220	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
279	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
280	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
281	35500	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
282	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
284					0	-	-	-	-	-	-	-	-	-	-	-
285		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
286																
287		Transmission:														
288																
289	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
290	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
291	36500	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
292	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
293	36710	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	36800	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296	37100	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
297																
298		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
299																
300		Distribution:														
301																
302	37400	Land & Land Rights	15.60	Distribution Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
303	37402	Rights of Way	15.60	Distribution Plant - Comm	1,522	837	308	3	5	0	72	6	152	22	10	107
304	37500	Structures & Improvements	15.60	Distribution Plant - Comm	1,408	774	285	3	4	0	66	6	140	20	9	99
305	37510	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
306	37520	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
307	37530	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	37600	Mains Cathodic Protection	15.60	Distribution Plant - Comm	34,902	19,196	7,067	73	110	0	1,645	149	3,479	508	220	2,453
309	37610	Mains - Steel	15.60	Distribution Plant - Comm	142,823	78,554	28,920	298	452	1	6,731	610	14,238	2,080	901	10,037
310	37620	Mains - Plastic	15.60	Distribution Plant - Comm	335,707	184,643	67,978	700	1,062	3	15,821	1,433	33,467	4,889	2,118	23,592
311	37630	Joints	15.60	Distribution Plant - Comm	38,073	20,941	7,709	79	120	0	1,794	162	3,796	555	240	2,676
312	37640	Leak Clamp	15.60	Distribution Plant - Comm	22,013	12,108	4,457	46	70	0	1,037	94	2,195	321	139	1,547
313	37800	Meas. & Reg. Sta. Equip - General	15.60	Distribution Plant - Comm	25,897	14,244	5,244	54	82	0	1,220	111	2,582	377	163	1,820
314	37900	Meas. & Reg. Sta. Equip - City Gate	15.60	Distribution Plant - Comm	12,901	7,096	2,612	27	41	0	608	55	1,286	188	81	907
315	37908	Meas. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	138	76	28	0	0	0	6	1	14	2	1	10
316	38000	Services	15.60	Distribution Plant - Comm	453,070	249,194	91,743	945	1,434	4	21,352	1,933	45,167	6,599	2,859	31,840
317	38100	Meters	15.60	Distribution Plant - Comm	226,449	124,549	45,854	472	717	2	10,672	966	22,575	3,298	1,429	15,914
318	38200	Meter Installations	15.60	Distribution Plant - Comm	68,981	37,940	13,968	144	218	1	3,251	294	6,877	1,005	435	4,848
319	38300	House Regulators	15.60	Distribution Plant - Comm	5,792	3,186	1,173	12	18	0	273	25	577	84	37	407
320	38400	House Reg. Installations	15.60	Distribution Plant - Comm	1,865	1,081	398	4	6	0	93	8	196	29	12	138
321	38500	Ind. Meas. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	9,308	5,119	1,885	19	29	0	439	40	928	136	59	654
322	38700	Other Prop. On Cust. Prem	15.60	Distribution Plant - Comm	7,385	4,062	1,495	15	23	0	348	32	736	108	47	519
323																
324		Total Distribution Plant			1,388,333	763,600	281,125	2,896	4,394	14	65,427	5,925	138,405	20,220	8,761	97,567

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG-RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF RESERVE FOR DEPRECIATION																
325																
326	General:															
327																
328	38900	Land & Land Rights	99.00	-												
329	39000	Structures & Improvements	23.60	General Plant - Comm	2,853	1,569	578	6	9	0	134	12	284	42	18	200
330	39030	Improvements	23.60	General Plant - Comm	3	1	1	0	0	0	0	0	0	0	0	0
331	39040	Air Conditioning Equipment	23.60	General Plant - Comm	23	13	5	0	0	0	1	0	2	0	0	2
332	39090	Improvement to Leased Premises	23.60	General Plant - Comm	97	53	20	0	0	0	5	0	10	1	1	7
333	39100	Office Furniture & Equipment	23.60	General Plant - Comm	607	334	123	1	2	0	29	3	60	9	4	43
334	39130	Remittance Processing Equip	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
335	39200	Transportation Equipment	23.60	General Plant - Comm	631	347	128	1	2	0	30	3	63	9	4	44
336	39300	Stores Equipment	23.60	General Plant - Comm	10	5	2	0	0	0	0	0	1	0	0	1
337	39400	Tools & Shop Equipment	23.60	General Plant - Comm	6,843	3,764	1,386	14	22	0	323	29	682	100	43	481
338	39500	Laboratory Equipment	23.60	General Plant - Comm	45	25	9	0	0	0	2	0	4	1	0	3
339	39600	Power Operated Equipment	23.60	General Plant - Comm	95	52	19	0	0	0	4	0	9	1	1	7
340	39630	Ditchers	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
341	39640	Backhoes	23.60	General Plant - Comm	5	3	1	0	0	0	0	0	1	0	0	0
342	39650	Welders	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
343	39700	Communication Equipment	23.60	General Plant - Comm	2,226	1,224	451	5	7	0	105	9	222	32	14	156
344	39710	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
345	39720	Communication Equipment - Fixed Radios	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
346	39750	Communication Equip. - Telemetering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
347	39800	Miscellaneous Equipment	23.60	General Plant - Comm	528	290	107	1	2	0	25	2	53	8	3	37
348	39900	Other Tangible Property	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
349	39910	Other Tangible Property - Servers - H/W	23.60	General Plant - Comm	84	46	17	0	0	0	4	0	8	1	1	6
350	39920	Other Tangible Property - Servers - S/W	23.60	General Plant - Comm	36	20	7	0	0	0	2	0	4	1	0	3
351	39930	Other Tangible Property - Network - H/W	23.60	General Plant - Comm	2,142	1,178	434	4	7	0	101	9	214	31	14	151
352	39950	Other Tangible Property - MF - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
353	39960	Other Tang. Property - PC Hardware	23.60	General Plant - Comm	1,203	661	243	3	4	0	57	5	120	18	8	85
354	39970	Other Tang. Property - PC Software	23.60	General Plant - Comm	81	44	16	0	0	0	4	0	8	1	1	6
355	39980	Other Tang. Property - Application Software	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
356		Retirement Work in Progress	23.60	General Plant - Comm	(1,478)	(813)	(299)	(3)	(5)	(0)	(70)	(6)	(147)	(22)	(9)	(104)
357																
358		Total General Plant			16,032	8,818	3,246	33	51	0	756	68	1,598	233	101	1,127
359																
360		TOTAL DIRECT RESERVE FOR DEPRECIATION			1,404,139	772,293	284,326	2,929	4,444	14	66,172	5,992	139,981	20,450	8,860	98,678
361																
362		Shared Services General Office:	23.60	General Plant - Comm	11,859	6,523	2,401	25	38	0	559	51	1,182	173	75	833
363		Shared Services Customer Support:	23.60	General Plant - Comm	10,685	5,877	2,164	22	34	0	504	46	1,065	156	67	751
364		Colorado-Kansas General Office:	23.60	General Plant - Comm	1,625	894	329	3	5	0	77	7	162	24	10	114
365																
366		TOTAL RESERVE FOR DEPRECIATION - COMMODITY			1,428,308	785,587	289,220	2,980	4,520	14	67,311	6,095	142,390	20,802	9,013	100,376

Atmos Energy Corporation, Colorado-Kansas Division																
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ALLOCATION OF RESERVE FOR DEPRECIATION																
Total Reserve for Depreciation																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
367		Intangible Plant:														
368																
369	30100	Organization			(25,000)	(19,441)	(3,656)	(41)	(46)	(8)	(559)	(10)	(878)	(288)	(49)	(24)
370	30200	Franchises & Consents			15,036	11,693	2,199	25	28	5	336	6	528	173	29	15
371	30300	Misc. Intangible Plant			(10,083)	(7,840)	(1,474)	(17)	(19)	(3)	(226)	(4)	(854)	(116)	(20)	(10)
372																
373		Total Intangible Plant:			(20,045)	(15,588)	(2,931)	(33)	(37)	(7)	(448)	(8)	(704)	(231)	(39)	(20)
374																
375		Production Plant:														
376																
377	32520	Producing Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
378	32540	Rights of Ways			0	-	-	-	-	-	-	-	-	-	-	-
379	33100	Production Gas Wells Equipment			0	-	-	-	-	-	-	-	-	-	-	-
380	33210	Field Lines			0	-	-	-	-	-	-	-	-	-	-	-
381	33220	Tributary Lines			0	-	-	-	-	-	-	-	-	-	-	-
382	33400	Field Meas. & Reg. Sta. Equip			0	-	-	-	-	-	-	-	-	-	-	-
383	33600	Purification Equipment			0	-	-	-	-	-	-	-	-	-	-	-
384					0	-	-	-	-	-	-	-	-	-	-	-
385		Total Production Plant			0	0	0	0	0	0	0	0	0	0	0	0
386																
387		Storage Plant:														
388																
389	35010	Land			0	-	-	-	-	-	-	-	-	-	-	-
390	35020	Rights of Way			500,506	363,331	130,357	1,336	2,552	3	2,928	-	-	-	-	-
391	35100	Structures and Improvements			101,374	73,590	26,403	271	517	1	593	-	-	-	-	-
392	35120	Compression Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
393	35130	Meas. & Reg. Sta. Structures			0	-	-	-	-	-	-	-	-	-	-	-
394	35140	Other Structures			0	-	-	-	-	-	-	-	-	-	-	-
395	35200	Wells, Rights of Way			471,016	341,923	122,676	1,257	2,401	3	2,755	-	-	-	-	-
396	35210	Well Construction			0	-	-	-	-	-	-	-	-	-	-	-
397	35220	Reservoirs			0	-	-	-	-	-	-	-	-	-	-	-
398	35230	Cushion Gas			0	-	-	-	-	-	-	-	-	-	-	-
399	35210	Leaseholds			0	-	-	-	-	-	-	-	-	-	-	-
400	35220	Reservoirs			36,515	26,507	9,510	97	186	0	214	-	-	-	-	-
401	35300	Pipelines			554,310	402,389	144,370	1,479	2,826	3	3,242	-	-	-	-	-
402	35400	Compressor Station Equipment			1,342,206	974,344	349,578	3,582	6,843	7	7,851	-	-	-	-	-
403	35500	Meas. & Reg. Equipment			219,349	159,231	57,129	585	1,118	1	1,283	-	-	-	-	-
404	35600	Purification Equipment			302,048	219,265	78,569	806	1,540	2	1,767	-	-	-	-	-
405	35700	Other Equipment			129,888	94,289	33,829	347	662	1	760	-	-	-	-	-
406																
407		Total Storage Plant			3,657,212	2,654,871	952,522	9,761	18,646	20	21,393	-	-	-	-	-
408																
409		Transmission:														
410																
411	36900	Land & Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
412	36520	Rights of Way			0	-	-	-	-	-	-	-	-	-	-	-
413	36500	Structures & Improvements			0	-	-	-	-	-	-	-	-	-	-	-
414	36700	Mains Cathodic Protection			336,198	218,992	78,570	805	1,538	-	-	-	29,055	7,238	-	-
415	36710	Mains - Steel			32,203	20,976	7,526	77	147	-	-	-	2,783	693	-	-
416	36800	Compressor Station Equipment			0	-	-	-	-	-	-	-	-	-	-	-
417	36900	Meas. & Reg. Equipment			70,441	45,884	16,462	169	322	-	-	-	6,088	1,517	-	-
418	37100	Other Equipment			0	-	-	-	-	-	-	-	-	-	-	-
419																
420		Total Transmission Plant			438,843	285,852	102,559	1,051	2,008	-	-	-	37,925	9,448	-	-
421																
422		Distribution:														
423																
424	37400	Land & Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
425	37402	Rights of Way			133,985	104,263	19,543	220	247	45	3,010	54	4,676	1,536	262	131
426	37500	Structures & Improvements			96,402	18,070	203	228	42	2,783	42	2,783	50	4,323	1,420	243
427	37510	Structures & Improvements T.B.			0	-	-	-	-	-	-	-	-	-	-	-
428	37520	Land Rights			0	-	-	-	-	-	-	-	-	-	-	-
429	37530	Improvements			0	-	-	-	-	-	-	-	-	-	-	-
430	37600	Mains Cathodic Protection			3,071,890	2,390,429	448,062	5,040	5,654	1,033	69,002	1,228	107,199	35,223	6,014	3,006
431	37610	Mains - Steel			12,570,617	9,781,982	1,833,534	20,623	23,136	4,229	282,368	5,025	438,673	144,136	24,611	12,299
432	37620	Mains - Plastic			29,547,362	22,992,648	4,309,740	48,474	54,381	9,940	663,709	11,812	1,031,106	338,793	57,850	28,909
433	37630	Joints			3,351,017	2,607,636	488,775	5,498	6,167	3,127	75,272	1,340	116,939	38,423	6,561	3,279
434	37640	Leak Clamp			1,937,499	1,507,689	282,601	3,179	3,566	652	43,521	775	67,612	22,216	3,793	1,896
435	37800	Meas. & Reg. Sta. Equip - General			2,279,361	1,773,713	332,465	3,739	4,195	767	51,200	911	79,542	26,135	4,463	2,230
436	37900	Meas. & Reg. Sta. Equip - City Gate			1,135,493	883,598	165,622	1,863	2,090	382	25,506	454	39,625	13,020	2,223	1,111
437	37908	Meas. & Reg. Sta. Equipment			12,129	9,438	1,769	20	22	4	423	5	423	139	24	12
438	38000	Services			39,877,139	31,030,893	5,816,426	65,421	73,392	13,415	895,742	15,941	1,391,581	457,236	78,074	39,016
439	38100	Meters			19,930,979	15,509,540	2,907,107	32,698	36,682	6,705	447,700	7,967	695,526	228,531	39,022	19,500
440	38200	Meter Installations			6,071,384	4,724,523	885,564	9,960	11,174	2,043	136,379	2,427	211,871	69,615	11,887	5,940
441	38300	House Regulators			509,797	396,705	74,358	836	938	172	11,451	204	17,790	5,845	998	499
442	38400	House Reg. Installations			172,955	134,587	25,227	284	318	58	3,885	69	6,036	1,983	339	169
443	38500	Ind. Meas. & Reg. Sta. Equipment			819,243	637,504	119,494	1,344	1,508	276	18,402	327	28,589	9,394	1,604	802
444	38700	Other Prop. On Cust. Prem			505,030	494,813	106,666	1,066	1,196	219	14,601	260	22,684	7,453	1,273	636
445																
446		Total Distribution Plant			122,194,765	95,087,381	17,823,172	200,468	224,894	41,108	2,744,804	48,847	4,264,196	1,401,099	239,240	119,556

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 22-ATMG-RTS														
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ALLOCATION OF RESERVE FOR DEPRECIATION														
447														
448	General:													
449														
450	38900 Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-
451	39000 Structures & Improvements	810,322	667,188	102,481	1,092	1,033	330	11,659	309	17,849	6,985	1,020	374	
452	39030 Improvements	758	624	96	1	1	0	11	0	17	7	1	0	
453	39040 Air Conditioning Equipment	6,595	5,430	834	9	8	3	95	3	145	57	8	3	
454	39090 Improvement to Leased Premises	27,543	22,678	3,483	37	35	11	396	11	607	237	35	13	
455	39100 Office Furniture & Equipment	172,370	141,923	21,800	232	220	70	2,480	66	3,797	1,486	217	80	
456	39130 Remittance Processing Equip	290	239	37	0	0	0	4	0	6	2	0	0	
457	39200 Transportation Equipment	179,150	147,505	22,657	241	228	73	2,578	68	3,946	1,544	226	83	
458	39300 Stores Equipment	2,763	2,275	349	4	4	1	40	1	61	24	3	1	
459	39400 Tools & Shop Equipment	1,943,813	1,600,461	245,834	2,620	2,479	793	27,988	741	42,816	16,757	2,447	898	
460	39500 Laboratory Equipment	12,721	10,474	1,609	17	16	5	183	5	280	110	16	6	
461	39600 Power Operated Equipment	26,916	22,162	3,404	36	34	11	387	10	593	232	34	12	
462	39630 Ditchers	0	-	-	-	-	-	-	-	-	-	-	-	
463	39640 Backhoes	1,430	1,177	181	2	2	1	21	1	31	12	2	1	
464	39650 Welders	0	-	-	-	-	-	-	-	-	-	-	-	
465	39700 Communication Equipment	632,160	520,496	79,949	852	806	258	9,096	241	13,924	5,449	796	292	
466	39710 Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	-	
467	39720 Communication Equipment - Fixed Radios	0	-	-	-	-	-	-	-	-	-	-	-	
468	39750 Communication Equip. - Telemetering	0	-	-	-	-	-	-	-	-	-	-	-	
469	39800 Miscellaneous Equipment	149,935	123,451	18,962	202	191	61	2,157	57	3,303	1,293	189	69	
470	39900 Other Tangible Property	0	-	-	-	-	-	-	-	-	-	-	-	
471	39910 Other Tangible Property - Servers - H/W	23,826	19,617	3,013	32	30	10	343	9	525	205	30	11	
472	39920 Other Tangible Property - Servers - S/W	10,347	8,519	1,309	14	13	4	149	4	228	89	13	5	
473	39930 Other Tangible Property - Network - H/W	608,368	500,907	76,940	820	776	248	8,753	232	13,400	5,244	766	281	
474	39950 Other Tangible Property - MF - Hardware	0	-	-	-	-	-	-	-	-	-	-	-	
475	39960 Other Tang. Property - PC Hardware	341,568	281,234	43,198	460	436	139	4,914	130	7,524	2,944	430	158	
476	39970 Other Tang. Property - PC Software	22,905	18,859	2,897	31	29	9	330	9	505	197	29	11	
477	39980 Other Tang. Property - Application Software	0	-	-	-	-	-	-	-	-	-	-	-	
478	Retirement Work in Progress	(419,828)	(345,670)	(53,096)	(566)	(535)	(171)	(6,040)	(160)	(9,247)	(3,619)	(528)	(194)	
479														
480	Total General Plant	4,553,952	3,749,549	575,939	6,138	5,808	1,857	65,522	1,737	100,308	39,257	5,732	2,104	
481														
482	TOTAL DIRECT RESERVE FOR DEPRECIATION	130,824,726	101,762,065	19,451,260	217,384	211,319	42,978	2,831,271	50,576	4,401,726	1,449,574	244,933	121,640	
483														
484	Shared Services General Office:	3,368,613	2,773,587	426,029	4,540	4,296	1,374	48,467	1,285	74,199	29,039	4,240	1,556	
485	Shared Services Customer Support:	3,035,038	2,498,934	383,842	4,091	3,871	1,238	43,668	1,157	66,852	26,163	3,820	1,402	
486	Colorado-Kansas General Office:	461,650	380,105	58,385	622	589	188	6,642	176	10,169	3,980	581	213	
487														
488	TOTAL RESERVE FOR DEPRECIATION	137,690,027	107,414,690	20,319,515	226,638	260,075	45,778	2,930,049	53,194	4,552,946	1,508,756	253,575	124,812	

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 22-ATMG-RTS														
Test Year Ending March 31, 2022														
ALLOCATION OF OTHER RATE BASE														
Customer														
	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
1	Rate Base Additions:													
2														
3	15.20	Construction Work in Progress	13,653,988	11,996,037	1,382,417	13,796	5,034	7,209	58,675	7,693	87,999	85,201	5,985	3,941
4	99.00	Materials and Supplies	0	-	-	-	-	-	-	-	-	-	-	-
5	99.00	Gas Storage Inventory	0	-	-	-	-	-	-	-	-	-	-	-
6	16.20	Prepayments - KS Direct	959,924	855,489	89,007	830	278	506	3,478	382	4,666	4,676	351	260
7	99.00	Cash Working Capital	0	-	-	-	-	-	-	-	-	-	-	-
8														
9		Total Rate Base Additions	14,613,912	12,851,526	1,471,425	14,626	5,312	7,715	62,153	8,076	92,665	89,878	6,336	4,201
10														
11														
12	Rate Base Deductions:													
13														
14	8.00	Customer Advances	(583,553)	(568,801)	(11,010)	-	-	-	(3,402)	-	(340)	-	-	-
15	8.00	Customer Deposits	(651,500)	(635,030)	(12,292)	-	-	-	(3,798)	-	(380)	-	-	-
16	20.20	ADIT - KS Direct	(15,213,287)	(13,373,126)	(1,535,419)	(15,292)	(5,565)	(8,031)	(64,986)	(8,481)	(97,188)	(94,188)	(6,627)	(4,383)
17	20.20	Regulatory Liability	(17,979,992)	(15,805,178)	(1,814,652)	(18,073)	(6,577)	(9,492)	(76,804)	(10,023)	(114,863)	(111,317)	(7,832)	(5,180)
18														
19		Total Rate Base Deductions	(34,428,333)	(30,382,136)	(3,373,372)	(33,365)	(12,143)	(17,523)	(148,990)	(18,504)	(212,772)	(205,505)	(14,459)	(9,562)
20														
21														
22		TOTAL OTHER RB - CUSTOMER	(19,814,420)	(17,530,610)	(1,901,948)	(18,739)	(6,831)	(9,808)	(86,837)	(10,428)	(120,107)	(115,627)	(8,123)	(5,361)
23														
24	8.00	Interest on Customer Deposits	1,368	1,334	26	-	-	-	8	-	1	-	-	-

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF OTHER RATE BASE															
87	Total Other Rate Base														
88															
89															
90															
91	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible	
92	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport	
93															
94	Rate Base Additions:														
95															
96	Construction Work in Progress		21,902,162	17,043,441	3,194,621	35,932	40,310	7,368	491,978	8,755	764,313	251,133	42,881	21,429	
97	Materials and Supplies		0	-	-	-	-	-	-	-	-	-	-	-	
98	Gas Storage Inventory		11,880,474	8,624,364	3,094,272	31,707	60,572	63	69,496	-	-	-	-	-	
99	Prepayments - KS Direct		1,974,534	1,494,655	318,364	3,563	4,762	524	49,896	411	75,248	22,191	4,184	736	
100	Cash Working Capital		0	-	-	-	-	-	-	-	-	-	-	-	
101															
102	Total Rate Base Additions		35,757,170	27,162,459	6,607,257	71,201	105,644	7,956	611,371	9,167	839,562	273,323	47,065	22,166	
103															
104															
105	Rate Base Deductions:														
106															
107	Customer Advances		(583,553)	(568,801)	(11,010)	-	-	-	(3,402)	-	(340)	-	-	-	
108	Customer Deposits		(651,500)	(635,030)	(12,292)	-	-	-	(3,798)	-	(380)	-	-	-	
109	ADIT - KS Direct		(24,551,823)	(19,137,377)	(3,604,886)	(40,322)	(45,866)	(8,205)	(531,804)	(9,602)	(830,562)	(274,193)	(46,169)	(22,837)	
110	Regulatory Liability		(29,016,845)	(22,617,722)	(4,260,474)	(47,655)	(54,207)	(9,697)	(628,519)	(11,348)	(981,609)	(324,058)	(54,566)	(26,990)	
111															
112	Total Rate Base Deductions		(54,803,722)	(42,958,931)	(7,888,662)	(87,977)	(100,073)	(17,902)	(3,167,523)	(20,949)	(1,812,892)	(598,252)	(100,735)	(49,827)	
113															
114															
115	TOTAL OTHER RB		(19,046,552)	(15,796,471)	(1,281,405)	(16,775)	5,570	(9,946)	(556,152)	(11,783)	(973,330)	(324,928)	(53,670)	(27,662)	
116															
117	Interest on Customer Deposits		1,368	1,334	26	-	-	-	8	-	1	-	-	-	

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG-RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF O&M EXPENSES																
94																
95		Distribution:														
96		Operation:														
97	8700	Supervision and Engineering	15.20	Distribution Plant - Cust	660,276	580,101	66,851	667	243	349	2,837	372	4,255	4,120	289	191
98	8710	District Load Dispatching	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
99	8711	Odorization	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
100	8720	Compressor Station Labor & Expenses	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
101	8740	Mains & Services	15.20	Distribution Plant - Cust	3,013,635	2,647,701	305,120	3,045	1,111	1,591	12,950	1,698	19,423	18,805	1,321	870
102	8750	Measuring and Regulating Station Exp. - Gen	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
103	8760	Measuring and Regulating Station Exp. - Ind.	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
104	8770	Measuring and Regulating Sta. Exp. - City Gate	15.20	Distribution Plant - Cust	0	0	0	0	0	0	0	0	0	0	0	0
105	8780	Meters and House Regulator Expense	3.60	Small Meter Investment	193,055	174,326	16,577	85	21	104	621	44	38	138	51	0
106	8790	Customer Installations Expense	4.10	Meter Installations	87,067	66,636	15,462	208	95	47	943	136	1,768	1,612	98	63
107	8800	Other Expense	15.20	Distribution Plant - Cust	1,185,831	1,041,840	120,061	1,198	437	626	5,096	668	7,643	7,400	520	342
108	8810	Rents	15.20	Distribution Plant - Cust	151,180	132,823	15,306	153	56	80	650	85	974	943	66	44
109		Maintenance:														
110	8850	Maintenance Supervision and Engineering	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
111	8860	Maintenance of Structures and Improvements	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
112	8870	Maintenance of Mains	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
113	8880	Maintenance of compressor station equipment	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
114	8900	Maint. of Measuring and Regulating Station Equip. - General	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
115	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
116	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
117	8930	Maintenance of Services	15.20	Distribution Plant - Cust	3,989	3,504	404	4	1	2	17	2	26	25	2	1
118	8940	Maintenance of Meters and House Regulators	15.20	Distribution Plant - Cust	322,745	283,555	32,677	326	119	170	1,387	182	2,080	2,014	141	93
119	8950	Maintenance of Other Equipment	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
120		Total Distribution			5,616,729	4,930,487	572,458	5,687	2,084	2,968	24,501	3,187	36,207	35,057	2,489	1,603
121		Customer Accounts:														
122		Supervision	2.00	Bills	22,141	20,414	1,585	12	2	12	43	0	27	28	4	5
123	9010	Meter Reading Expense	2.00	Bills	974,272	898,275	69,722	511	99	512	1,874	9	1,180	1,675	183	230
124	9020	Customer Records and Collection Expenses	2.00	Bills	27,876	25,702	1,995	15	3	15	54	0	34	48	5	7
125	9030	Uncollectible Accounts	2.00	Bills	1,906,815	1,204,880	93,520	685	132	686	2,514	13	1,583	2,247	246	308
126	9040	Miscellaneous Customer Accounts Expenses	2.00	Bills	4,892	4,511	350	3	0	3	9	0	6	8	1	1
127	9050	Total Customer Accounts			2,335,997	2,153,782	167,172	1,225	236	1,227	4,493	22	2,830	4,017	440	551
129		Customer Service and Information:														
130	9070	Supervision	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0	0
131	9080	Customer Assistance Expenses	2.00	Bills	9,581	8,833	686	5	1	5	18	0	12	16	2	2
132	9090	Informational and Instructional Advertising Expenses	2.00	Bills	13,221	12,189	946	7	1	7	25	0	16	23	2	3
133	9100	Miscellaneous Customer Service and Informational Expenses	2.00	Bills	2,990	2,757	234	2	0	2	6	0	4	5	1	1
134		Total Customer Service and Information			25,792	23,780	1,846	14	3	14	50	0	31	44	5	6
136		Sales:														
137	9110	Supervision	2.00	Bills	55,187	50,882	3,949	29	6	29	106	1	67	95	10	13
138	9120	Demonstrating and Selling Expenses	2.00	Bills	20,957	19,322	1,500	11	2	11	40	0	25	36	4	5
139	9130	Advertising Expenses	2.00	Bills	3,304	3,046	236	2	0	2	6	0	4	6	1	1
140	9160	Miscellaneous Sales Expenses	2.00	Bills	0	0	0	0	0	0	0	0	0	0	0	0
141		Total Sales			79,448	73,251	5,686	42	8	42	153	1	96	137	15	19
143		Administrative & General:														
144		Operation:														
145	9200	Administrative and General Salaries	25.20	Payroll - Cust	5,858	5,381	433	3	1	3	12	0	9	12	1	1
146	9210	Office Supplies and Expenses	27.20	PTD Plant - Customer	2,819	2,476	285	3	1	1	12	2	18	18	1	1
147	9220	Administrative Expenses Transferred	25.20	Payroll - Cust	7,983,956	7,332,139	589,909	4,487	974	4,195	16,855	400	12,894	16,511	1,659	1,912
148	9230	Outside Services Employed	25.20	Payroll - Cust	110,194	101,223	8,144	62	13	58	233	6	178	228	23	26
149	9240	Property Insurance	27.20	PTD Plant - Customer	63,319	55,630	6,411	64	23	33	272	36	408	395	28	18
150	9250	Injuries and Damages	27.20	PTD Plant - Customer	17,871	15,701	1,899	18	7	18	77	10	115	112	8	5
151	9260	Employee Pensions and Benefits	25.20	Payroll - Cust	(340,102)	(284,856)	(22,938)	(174)	(38)	(163)	(655)	(16)	(961)	(641)	(64)	(74)
152	9270	Franchise Requirements	27.20	PTD Plant - Customer	0	0	0	0	0	0	0	0	0	0	0	0
153	9280	Regulatory Commission Expenses	25.20	Payroll - Cust	258,113	237,100	19,076	145	31	136	545	14	417	534	54	62
154	9301	General Advertising Expenses	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
155	9302	Miscellaneous General Expense	25.20	Payroll - Cust	48,632	44,673	3,594	27	6	26	103	3	79	101	10	12
156	9310	Rents	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
157	9320	Maintenance of General Plant	99.00	0	0	0	0	0	0	0	0	0	0	0	0	0
158		Total A&G			8,178,660	7,509,468	606,743	4,635	1,019	4,298	17,454	474	13,618	17,268	1,719	1,963
161		Adjustments to Operations and Maintenance Expenses:														
162		Labor-Related	16.20	O&M Expenses less A&G - Cust	(118,092)	(105,244)	(10,950)	(102)	(34)	(62)	(428)	(47)	(574)	(575)	(43)	(32)
163		Promotion	16.20	O&M Expenses less A&G - Cust	115,665	103,081	10,725	100	33	61	419	46	562	563	42	31
164		Rate Case - Related	16.20	O&M Expenses less A&G - Cust	(23,874)	(21,277)	(2,254)	(23)	(7)	(33)	(87)	(10)	(116)	(116)	(9)	(6)
165		O&M - Related	16.20	O&M Expenses less A&G - Cust	(81,188)	(78,540)	(8,177)	(76)	(24)	(47)	(320)	(35)	(429)	(430)	(32)	(24)
166		Total Adjustments to Operations and Maintenance Expenses			(114,490)	(102,034)	(10,616)	(99)	(33)	(60)	(415)	(46)	(556)	(558)	(42)	(31)
167		TOTAL O&M EXPENSE - CUSTOMER			16,122,135	14,588,734	1,343,289	11,504	3,317	8,488	46,237	3,639	52,226	55,966	4,626	4,111

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF O&M EXPENSES															
Demand															
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
170			Production & Gathering:												
171			Operation												
172	7500	99.00	Op., Sup. & Eng.	0	-	-	-	-	-	-	-	-	-	-	-
173	7510	99.00	Production Maps & Records	0	-	-	-	-	-	-	-	-	-	-	-
174	7520	99.00	Gas Wells	0	-	-	-	-	-	-	-	-	-	-	-
175	7530	99.00	Field Lines Expenses	0	-	-	-	-	-	-	-	-	-	-	-
176	7540	99.00	Field Compressor Station Expense	0	-	-	-	-	-	-	-	-	-	-	-
177	7550	99.00	Field Compressor Sta. Fuel & Pwr.	0	-	-	-	-	-	-	-	-	-	-	-
178	7560	99.00	Field Meas. & Regul. Station Exp.	0	-	-	-	-	-	-	-	-	-	-	-
179	7570	99.00	Purification Expense	0	-	-	-	-	-	-	-	-	-	-	-
180	7590	99.00	Other Expenses	0	-	-	-	-	-	-	-	-	-	-	-
181			Maintenance												
182	7610	99.00	Maint. Sup. & Eng.	0	-	-	-	-	-	-	-	-	-	-	-
183	7620	99.00	Structures and Improvements	0	-	-	-	-	-	-	-	-	-	-	-
184	7640	99.00	Field Line Maintenance	0	-	-	-	-	-	-	-	-	-	-	-
185	7650	99.00	Compressor Station Equip. Maint.	0	-	-	-	-	-	-	-	-	-	-	-
186	7660	99.00	Meas. & Regul. Station Equip. Maint.	0	-	-	-	-	-	-	-	-	-	-	-
187	7670	99.00	Purification Equipment Maintenance	0	-	-	-	-	-	-	-	-	-	-	-
188	7680	99.00	Other Equipment Maintenance	0	-	-	-	-	-	-	-	-	-	-	-
189	7690	99.00	Gas Processed by Others	0	-	-	-	-	-	-	-	-	-	-	-
190			Total Production & Gathering	0	0	0	0	0	0	0	0	0	0	0	0
191															
192			Other Gas Supply Expenses:												
193			Operation												
194	8001	99.00	Intercompany Gas Well-head Purchases	0	-	-	-	-	-	-	-	-	-	-	-
195	8010	99.00	Natural gas field line purchases	0	-	-	-	-	-	-	-	-	-	-	-
196	8040	99.00	Natural Gas City Gate Purchases	0	-	-	-	-	-	-	-	-	-	-	-
197	8045	99.00	Transportation to City Gate	0	-	-	-	-	-	-	-	-	-	-	-
198	8050	99.00	Transmission-Operation supervision and engineering	0	-	-	-	-	-	-	-	-	-	-	-
199	8051	99.00	Other Gas Purchases / Gas Cost Adjustments	0	-	-	-	-	-	-	-	-	-	-	-
200	8052	99.00	PGA for Commercial	0	-	-	-	-	-	-	-	-	-	-	-
201	8053	99.00	PGA for Industrial	0	-	-	-	-	-	-	-	-	-	-	-
202	8054	99.00	PGA for Public Authority	0	-	-	-	-	-	-	-	-	-	-	-
203	8057	99.00	PGA for Transportation Sales	0	-	-	-	-	-	-	-	-	-	-	-
204	8058	99.00	Unlabeled PGA costs	0	-	-	-	-	-	-	-	-	-	-	-
205	8059	99.00	PGA Offset to Unrecovered Gas Cost	0	-	-	-	-	-	-	-	-	-	-	-
206	8060	99.00	Exchange Gas	0	-	-	-	-	-	-	-	-	-	-	-
207	8081	99.00	Gas Withdrawn From Storage - Debit	0	-	-	-	-	-	-	-	-	-	-	-
208	8082	99.00	Gas Delivered to Storage	0	-	-	-	-	-	-	-	-	-	-	-
209	8110	99.00	Gas used for products extraction-Credit	0	-	-	-	-	-	-	-	-	-	-	-
210	8120	99.00	Gas Used for Other Utility Operations	0	-	-	-	-	-	-	-	-	-	-	-
211	8130	99.00	Other Gas Supply Expenses	0	-	-	-	-	-	-	-	-	-	-	-
212	8580	99.00	Transmission and compression of gas by others	0	-	-	-	-	-	-	-	-	-	-	-
213			Maintenance												
214	8350	99.00	Maint. Of Purch. Gas Meas. Sta.	0	-	-	-	-	-	-	-	-	-	-	-
215			Total Other Gas Supply Expenses	0	0	0	0	0	0	0	0	0	0	0	0
216															
217			Underground Storage:												
218			Operation												
219	8140	2.91	Op., Sup. & Eng. (Winter Peak Month (Sales))	2,227	1,617	580	6	11	0	13	-	-	-	-	-
220	8150	99.00	Maps & Records	0	-	-	-	-	-	-	-	-	-	-	-
221	8160	2.91	Wells Expense (Winter Peak Month (Sales))	868,121	630,193	226,102	2,317	4,426	5	5,078	-	-	-	-	-
222	8170	99.00	Lines Expense	0	-	-	-	-	-	-	-	-	-	-	-
223	8180	2.91	Compressor Station Expense (Winter Peak Month (Sales))	44	32	12	0	0	0	0	-	-	-	-	-
224	8190	2.91	Compressor Station Fuel & Power (Winter Peak Month (Sales))	248,569	180,443	64,740	663	1,267	1	1,454	-	-	-	-	-
225	8200	2.91	Meas. & Regul. Station Expenses (Winter Peak Month (Sales))	268	195	70	1	1	0	2	-	-	-	-	-
226	8210	99.00	Purification Expenses	0	-	-	-	-	-	-	-	-	-	-	-
227	8220	2.91	Exploration & Development (Winter Peak Month (Sales))	7,170	5,205	1,867	19	37	0	42	-	-	-	-	-
228	8230	2.91	Gas Losses (Winter Peak Month (Sales))	78,898	57,275	20,549	211	402	0	462	-	-	-	-	-
229			Maintenance												
230	8300	99.00	Maint. Sup. & Eng.	0	-	-	-	-	-	-	-	-	-	-	-
231	8310	99.00	Structures and Improvements	0	-	-	-	-	-	-	-	-	-	-	-
232	8320	2.91	Reservoirs & Wells Maintenance (Winter Peak Month (Sales))	0	-	-	-	-	-	-	-	-	-	-	-
233	8330	99.00	Line Maintenance	0	-	-	-	-	-	-	-	-	-	-	-
234	8340	2.91	Compressor Station Equip Maint (Winter Peak Month (Sales))	399	290	104	1	2	0	2	-	-	-	-	-
235	8350	2.91	Meas. & Regul. Station Equip Maint (Winter Peak Month (Sales))	476	345	124	1	2	0	3	-	-	-	-	-
236	8360	99.00	Purification Equipment Maintenance	0	-	-	-	-	-	-	-	-	-	-	-
237	8370	2.91	Other Equipment Maintenance (Winter Peak Month (Sales))	48,891	35,491	12,734	130	249	0	286	-	-	-	-	-
238			Total Underground Storage Expense	1,255,064	911,086	326,882	3,350	6,399	7	7,342	0	0	0	0	0
239															
240			Transmission:												
241			Operation												
242	8500	99.00	Op., Sup. & Eng.	0	-	-	-	-	-	-	-	-	-	-	-
243	8510	99.00	System Control & Load Dispatching	0	-	-	-	-	-	-	-	-	-	-	-
244	8520	99.00	Communication Systems Expense	0	-	-	-	-	-	-	-	-	-	-	-
245	8530	99.00	Compressor Station Labor Expense	0	-	-	-	-	-	-	-	-	-	-	-
246	8540	99.00	Compressor Station Fuel Gas	0	-	-	-	-	-	-	-	-	-	-	-
247	8550	99.00	Compressor Station Fuel & Power	0	-	-	-	-	-	-	-	-	-	-	-
248	8560	2.93	Mains Expense (Winter Peak Month less interruptible, SGS, Irrigation)	258	168	60	1	1	-	-	-	-	-	-	-
249	8570	2.93	Meas. & Regul. Station Expenses (Winter Peak Month less interruptible, SGS, Irrigation)	1,412	920	330	3	6	-	-	-	22	30	6	-
250	8580	99.00	LDC Payment	0	-	-	-	-	-	-	-	-	-	-	-
251	8580	99.00	LDC Payment - A&G	0	-	-	-	-	-	-	-	-	-	-	-
252	8590	99.00	Other Expenses	0	-	-	-	-	-	-	-	-	-	-	-
253	8600	99.00	Rents	0	-	-	-	-	-	-	-	-	-	-	-
254			Maintenance												
255	8610	99.00	Maint. Sup. & Eng.	0	-	-	-	-	-	-	-	-	-	-	-
256	8620	99.00	Structures and Improvements	0	-	-	-	-	-	-	-	-	-	-	-
257	8630	99.00	Mains	0	-	-	-	-	-	-	-	-	-	-	-
258	8640	99.00	Compressor Station Equip Maint	0	-	-	-	-	-	-	-	-	-	-	-
259	8650	2.93	Meas. & Regul. Station Equip Maint (Winter Peak Month less interruptible, SGS, Irrigation)	0	-	-	-	-	-	-	-	-	-	-	-
260	8660	99.00	Communication Equipment Maintenance	0	-	-	-	-	-	-	-	-	-	-	-
261	8670	99.00	Other Equipment Maintenance	0	-	-	-	-	-	-	-	-	-	-	-
262			Total Transmission Expense	1,670	1,088	390	4	8	0	0	0	144	36	0	0

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG - RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF O&M EXPENSES															
263															
264															
265		Distribution:													
266	8700	Supervision and Engineering	15.40	Distribution Plant - Demand	386,830	237,462	85,197	1,045	1,668	8	20,386	31,505	7,849	1,708	-
267	8710	Districts and Dispatching	3.00	Peak Month (NCP)	8,336	5,117	1,836	23	36	0	439	679	169	37	-
268	8711	Odorisation	0	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
269	8720	Compressor Station Labor & Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
270	8740	Mains & Services	3.00	Peak Month (NCP)	5,282,505	3,242,761	1,163,446	14,275	22,775	104	278,596	430,234	107,183	23,328	-
271	8750	Measuring and Regulating Station Exp. - Gen	3.00	Peak Month (NCP)	58,339	35,812	12,849	158	252	1	3,075	4,751	1,184	258	-
272	8760	Measuring and Regulating Station Exp. - Ind.	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
273	8770	Measuring and Regulating Sta. Exp. - City Gate	3.00	Peak Month (NCP)	22,542	13,888	4,965	61	97	0	1,188	1,836	457	100	-
274	8780	Meters and House Regulator Expense	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
275	8790	Customer Installations Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-
276	8800	Other Expense	15.40	Distribution Plant - Demand	694,731	426,474	153,011	1,877	2,995	14	36,613	56,582	14,096	3,068	-
277	8810	Rents	15.40	Distribution Plant - Demand	88,571	54,371	19,507	239	382	2	4,688	7,214	1,797	391	-
278		Maintenance:													
279	8850	Maintenance Supervision and Engineering	15.40	Distribution Plant - Demand	116,065	71,249	25,563	314	500	2	6,117	9,453	2,355	513	-
280	8860	Maintenance of Structures and Improvements	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
281	8870	Maintenance of Mains	3.00	Peak Month (NCP)	352,402	216,328	77,615	952	1,519	7	18,572	28,701	7,150	1,556	-
282	8880	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-
283	8900	Maint. of Measuring and Regulating Station Equip. - General	3.00	Peak Month (NCP)	193,004	118,479	42,508	522	832	4	10,172	15,719	3,916	852	-
284	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
285	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
286	8930	Maintenance of Services	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
287	8940	Maintenance of Meters and House Regulators	3.00	Peak Month (NCP)	0	-	-	-	-	-	-	-	-	-	-
288	8950	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-
289		Total Distribution			7,203,320	4,421,891	1,586,498	19,465	31,056	142	379,625	586,675	146,156	31,811	0
290		Customer Accounts:													
291		Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-
292	9010	Meter Reading Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-
293	9020	Customer Records and Collection Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
294	9030	Uncollectible Accounts	99.00	-	0	-	-	-	-	-	-	-	-	-	-
295	9040	Miscellaneous Customer Accounts Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
296	9050	Total Customer Accounts			0	-	-	-	-	-	-	-	-	-	-
297		Customer Service and Information:													
298		Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-
299	9070	Customer Assistance Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
300	9080	Informational and Instructional Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
301	9090	Miscellaneous Customer Service and Informational Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
302	9100	Total Customer Service and Information			0	-	-	-	-	-	-	-	-	-	-
303		Sales:													
304		Supervision	99.00	-	0	-	-	-	-	-	-	-	-	-	-
305	9110	Demonstrating and Selling Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
306	9120	Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
307	9130	Miscellaneous Sales Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
308		Total Sales			0	-	-	-	-	-	-	-	-	-	-
309		Administrative & General:													
310		Operation:													
311	9200	Administrative and General Salaries	25.40	Payroll - Demand	1,438	979	351	4	7	0	36	47	12	3	-
312	9210	Office Supplies and Expenses	27.40	PTD Plant - Demand	1,670	1,026	368	5	7	0	87	136	34	7	-
313	9220	Administrative Expenses Transferred	25.40	Payroll - Demand	1,959,564	1,334,050	478,634	5,256	9,369	22	48,396	64,324	16,025	3,467	-
314	9230	Outside Services Employed	25.40	Payroll - Demand	27,053	18,417	6,608	73	129	0	668	888	221	48	-
315	9240	Property Insurance	27.40	PTD Plant - Demand	37,522	23,050	8,270	101	162	1	1,955	3,058	762	164	-
316	9250	Injuries and Damages	27.40	PTD Plant - Demand	10,590	6,506	2,334	29	46	0	552	863	215	46	-
317	9260	Employee Pensions and Benefits	25.40	Payroll - Demand	(76,138)	(51,828)	(18,950)	(204)	(364)	(1)	(1,888)	(2,499)	(623)	(135)	-
318	9270	Franchise Requirements	27.40	PTD Plant - Demand	0	-	-	-	-	-	-	-	-	-	-
319	9280	Regulatory Commission Expenses	25.40	Payroll - Demand	63,367	43,139	15,478	170	303	1	1,565	2,080	518	113	-
320	9301	General Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-
321	9302	Miscellaneous General Expense	25.40	Payroll - Demand	11,939	8,128	2,916	32	57	0	295	392	98	21	-
322	9310	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-
323	9320	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-
324		Total A&G			2,037,013	1,383,467	496,364	5,465	9,717	23	51,673	69,290	17,262	3,754	0
325		Adjustments to Operations and Maintenance Expenses:													
326		Labor-Related	16.40	O&M Expenses less A&G - Demand	(123,985)	(78,172)	(28,047)	(334)	(549)	(2)	(5,671)	(8,600)	(2,142)	(466)	-
327		Promotion	16.40	O&M Expenses less A&G - Demand	121,436	76,566	27,470	328	538	2	5,555	8,423	2,098	457	-
328		Rate Case - Related	16.40	O&M Expenses less A&G - Demand	(25,066)	(15,804)	(5,670)	(68)	(111)	(0)	(1,147)	(1,739)	(433)	(94)	-
329		O&M - Related	16.40	O&M Expenses less A&G - Demand	(92,589)	(58,377)	(20,845)	(250)	(410)	(2)	(4,235)	(6,422)	(1,600)	(348)	-
330		Adjustments to Operations and Maintenance Expenses			(120,203)	(75,788)	(27,191)	(324)	(532)	(2)	(5,498)	(8,338)	(2,077)	(452)	-
331		TOTAL O&M EXPENSE - DEMAND			10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	647,772	161,377	35,113	0

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG-RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF O&M EXPENSES																
427																
428		Distribution:														
429		Operation:														
430	8700	Supervision and Engineering	15,60	Distribution Plant - Comm	12,034	6,619	2,437	25	38	0	567	51	1,200	175	76	846
431	8710	District Load Dispatching	99,00		0	-	-	-	-	-	-	-	-	-	-	-
432	8711	Odorization	99,00		0	-	-	-	-	-	-	-	-	-	-	-
433	8720	Compressor Station Labor & Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
434	8740	Mains & Services	99,00		0	-	-	-	-	-	-	-	-	-	-	-
435	8750	Measuring and Regulating Station Exp. - Gen	99,00		0	-	-	-	-	-	-	-	-	-	-	-
436	8760	Measuring and Regulating Station Exp. - Ind.	99,00		0	-	-	-	-	-	-	-	-	-	-	-
437	8770	Measuring and Regulating Sta. Exp. - City Gate	1,00	Total Throughput	20,564	11,311	4,164	43	65	0	969	88	2,050	299	130	1,445
438	8780	Meters and House Regulator Expense	99,00		0	-	-	-	-	-	-	-	-	-	-	-
439	8790	Customer Installations Expense	99,00		0	-	-	-	-	-	-	-	-	-	-	-
440	8800	Other Expense	15,60	Distribution Plant - Comm	21,612	11,887	4,376	45	68	0	1,018	92	2,155	315	136	1,519
441	8810	Rents	15,60	Distribution Plant - Comm	2,755	1,515	558	6	9	0	130	12	275	40	17	194
442		Maintenance:														
443	8850	Maintenance Supervision and Engineering	15,60	Distribution Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
444	8860	Maintenance of Structures and Improvements	99,00		0	-	-	-	-	-	-	-	-	-	-	-
445	8870	Maintenance of Mains	99,00		0	-	-	-	-	-	-	-	-	-	-	-
446	8880	Maintenance of compressor station equipment	99,00		0	-	-	-	-	-	-	-	-	-	-	-
447	8900	Maint. of Measuring and Regulating Station Equip. - General	99,00		0	-	-	-	-	-	-	-	-	-	-	-
448	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	99,00		0	-	-	-	-	-	-	-	-	-	-	-
449	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	99,00		0	-	-	-	-	-	-	-	-	-	-	-
450	8930	Maintenance of Services	99,00		0	-	-	-	-	-	-	-	-	-	-	-
451	8940	Maintenance of Meters and House Regulators	99,00		0	-	-	-	-	-	-	-	-	-	-	-
452	8950	Maintenance of Other Equipment	99,00		0	-	-	-	-	-	-	-	-	-	-	-
453		Total Distribution			56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
454		Customer Accounts:														
455		Supervision	99,00		0	-	-	-	-	-	-	-	-	-	-	-
456	9010	Meter Reading Expense	99,00		0	-	-	-	-	-	-	-	-	-	-	-
457	9020	Customer Records and Collection Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
458	9030	Uncollectible Accounts	99,00		0	-	-	-	-	-	-	-	-	-	-	-
459	9040	Miscellaneous Customer Accounts Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
460	9050	Total Customer Accounts			0	-	-	-	-	-	-	-	-	-	-	-
461		Customer Service and Information:														
462		Supervision	99,00		0	-	-	-	-	-	-	-	-	-	-	-
463	9070	Customer Assistance Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
464	9080	Informational and Instructional Advertising Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
465	9090	Miscellaneous Customer Service and Informational Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
466	9100	Total Customer Service and Information			0	-	-	-	-	-	-	-	-	-	-	-
467		Sales:														
468		Supervision	99,00		0	-	-	-	-	-	-	-	-	-	-	-
469	9110	Demonstrating and Selling Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
470	9120	Advertising Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
471	9130	Miscellaneous Sales Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
472	9160	Total Sales			0	-	-	-	-	-	-	-	-	-	-	-
473		Administrative & General:														
474		Operation:														
475	9200	Administrative and General Salaries	25,60	Payroll - Comm	11	6	2	0	0	0	1	0	1	0	0	1
476	9210	Office Supplies and Expenses	27,60	PTD Plant - Commodity	51	28	30	0	0	0	2	0	5	1	0	4
477	9220	Administrative Expenses Transferred	25,60	Payroll - Comm	15,388	8,408	3,096	32	48	0	720	65	1,524	223	96	1,074
478	9230	Outside Services Employed	25,60	Payroll - Comm	211	116	43	0	1	0	10	1	21	3	1	15
479	9240	Property Insurance	27,60	PTD Plant - Commodity	1,154	635	234	2	4	0	54	5	115	17	7	81
480	9250	Injuries and Damages	27,60	PTD Plant - Commodity	326	179	66	1	1	0	15	1	32	5	2	23
481	9260	Employee Pensions and Benefits	25,60	Payroll - Comm	(598)	(327)	(120)	(3)	(2)	(0)	(28)	(3)	(59)	(9)	(4)	(43)
482	9270	Franchise Requirements	27,60	PTD Plant - Commodity	0	-	-	-	-	-	-	-	-	-	-	-
483	9280	Regulatory Commission Expenses	25,60	Payroll - Comm	494	272	100	1	2	0	23	2	49	7	3	35
484	9301	General Advertising Expenses	99,00		0	-	-	-	-	-	-	-	-	-	-	-
485	9302	Miscellaneous General Expense	25,60	Payroll - Comm	93	51	19	0	0	0	4	0	9	1	1	7
486	9310	Rents	99,00		0	-	-	-	-	-	-	-	-	-	-	-
487	9320	Maintenance of General Plant	99,00		0	-	-	-	-	-	-	-	-	-	-	-
488		Total A&G			17,035	9,369	3,449	36	54	0	803	73	1,698	248	107	1,197
489		Adjustments to Operations and Maintenance Expenses:														
490		Labor-Related	16,60	O&M Expenses less A&G - Comm	(835)	(459)	(169)	(2)	(3)	(0)	(39)	(4)	(83)	(12)	(5)	(59)
491		Promotion	16,60	O&M Expenses less A&G - Comm	818	450	166	2	3	0	39	3	82	12	5	57
492		Rate Case - Related	16,60	O&M Expenses less A&G - Comm	(169)	(93)	(34)	(0)	(1)	(0)	(8)	(1)	(17)	(2)	(1)	(12)
493		O&M - Related	16,60	O&M Expenses less A&G - Comm	(623)	(343)	(125)	(1)	(2)	(0)	(29)	(3)	(62)	(9)	(4)	(46)
494		Adjustments to Operations and Maintenance Expenses			(809)	(445)	(164)	(2)	(3)	(0)	(38)	(3)	(81)	(12)	(5)	(57)
495		TOTAL O&M EXPENSE - COMMODITY			73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG - RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF O&M EXPENSES															
591															
592		Distribution:													
593		Operation:													
594	8700	Supervision and Engineering	1,059,139	824,182	154,485	1,738	1,949	356	0	23,791	423	36,960	12,144	2,074	1,036
595	8710	Distribution Load Dispatching	8,336	5,117	1,936	23	36	0	439	0	0	679	169	37	0
596	8711	Odorization	0	0	0	0	0	0	0	0	0	0	0	0	0
597	8720	Compressor Station Labor & Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
598	8740	Mains & Services	8,296,136	5,890,462	1,468,596	17,320	23,886	1,695	291,346	1,698	449,657	125,988	24,649	870	
599	8750	Measuring and Regulating Station Exp. - Gen	58,339	35,812	12,289	158	252	1	3,075	0	4,751	1,184	258	0	
600	8760	Measuring and Regulating Station Exp. - Ind.	0	0	0	0	0	0	0	0	0	0	0	0	
601	8770	Measuring and Regulating Sta. Exp. - City Gate	43,106	25,148	9,139	104	162	1	2,157	88	3,886	757	229	1,445	
602	8780	Meters and House Regulator Expense	192,005	174,326	16,577	85	21	104	621	44	38	138	51	0	
603	8790	Customer Installations Expense	87,067	66,636	15,462	208	95	47	943	136	1,768	1,612	98	63	
604	8800	Other Expense	1,902,175	1,480,201	277,449	3,121	3,501	640	42,728	760	66,380	21,811	3,724	1,861	
605	8810	Rents	242,506	188,709	35,172	398	446	82	5,447	97	8,463	2,781	475	237	
606		Maintenance:													
607	8850	Maintenance Supervision and Engineering	116,065	71,249	25,563	314	500	2	6,117	0	9,453	2,355	513	0	
608	8860	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	
609	8870	Maintenance of Mains	352,407	216,328	77,615	922	1,519	7	18,572	0	28,701	7,150	1,556	0	
610	8880	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0	0	0	
611	8900	Maint. of Measuring and Regulating Station Equip. - General	193,004	118,479	42,508	522	832	4	10,172	0	15,719	3,916	852	0	
612	8910	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0	0	0	
613	8920	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0	0	0	
614	8930	Maintenance of Services	3,989	3,504	404	4	1	2	17	2	26	25	2	1	
615	8940	Maintenance of Meters and House Regulators	322,745	283,555	32,677	326	119	170	1,387	182	2,080	2,014	141	93	
616	8950	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0	
617		Total Distribution	12,877,013	9,383,709	2,170,491	25,271	33,320	3,110	406,811	3,430	628,561	182,043	34,659	5,607	
618															
619		Customer Accounts:													
620	9010	Supervision	22,141	20,414	1,585	12	2	12	43	0	27	38	4	5	
621	9020	Meter Reading Expense	974,272	898,275	69,722	511	99	512	1,874	9	1,180	1,675	183	230	
622	9030	Customer Records and Collection Expenses	27,876	25,702	1,995	15	3	15	54	0	34	48	5	7	
623	9040	Uncollectible Accounts	1,906,815	1,204,880	93,280	685	132	686	2,514	13	1,583	2,247	246	308	
624	9050	Miscellaneous Customer Accounts Expenses	4,892	4,511	350	3	0	3	9	0	6	8	1	1	
625		Total Customer Accounts	2,335,997	2,153,782	167,172	1,225	236	1,227	4,493	22	2,830	4,017	440	551	
626															
627		Customer Service and Information:													
628	9070	Supervision	0	0	0	0	0	0	0	0	0	0	0	0	
629	9080	Customer Assistance Expenses	9,581	8,833	686	5	1	5	18	0	12	16	2	2	
630	9090	Informational and Instructional Advertising Expenses	13,221	12,189	946	7	1	7	25	0	16	23	2	3	
631	9100	Miscellaneous Customer Service and Informational Expenses	2,990	2,757	214	2	0	2	6	0	4	5	1	1	
632		Total Customer Service and Information	25,792	23,780	1,846	14	3	14	50	0	31	44	5	6	
633															
634		Sales:													
635	9110	Supervision	55,187	50,882	3,949	29	6	29	106	1	67	95	10	13	
636	9120	Demonstrating and Selling Expenses	20,957	19,322	1,500	11	2	11	40	0	25	36	4	5	
637	9130	Advertising Expenses	3,304	3,046	236	2	0	2	6	0	4	6	1	1	
638	9160	Miscellaneous Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
639		Total Sales	79,448	73,251	5,686	42	8	42	153	1	96	137	15	19	
640															
641		Administrative & General:													
642		Operation:													
643	9200	Administrative and General Salaries	7,308	6,366	786	7	8	3	48	0	58	24	4	2	
644	9210	Office Supplies and Expenses	4,540	3,531	664	7	8	2	102	52	159	9	4	4	
645	9220	Administrative Expenses Transferred	9,956,807	8,074,998	1,079,638	9,775	10,392	4,216	65,972	485	78,743	32,759	5,243	2,986	
646	9230	Outside Services Employed	137,458	119,757	14,794	135	58	911	7	1,087	452	72	41		
647	9240	Property Insurance	101,995	79,315	14,914	168	189	34	2,281	41	3,581	1,174	199	99	
648	9250	Injuries and Damages	28,787	22,386	4,209	47	53	10	644	11	1,011	331	56	28	
649	9260	Employee Pensions and Benefits	(868,826)	(337,011)	(41,634)	(380)	(404)	(1,664)	(2,563)	(19)	(3,059)	(1,373)	(204)	(114)	
650	9270	Franchise Requirements	0	0	0	0	0	0	0	0	0	0	0	0	
651	9280	Regulatory Commission Expenses	321,974	280,511	34,654	316	336	136	2,133	16	2,546	1,059	170	97	
652	930.1	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0	0	
653	930.2	Miscellaneous General Expense	60,664	52,852	6,529	60	63	26	402	3	480	200	32	18	
654	9310	Rents	0	0	0	0	0	0	0	0	0	0	0	0	
655		Maintenance:													
656	9320	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0	0	
657		Total A&G	10,232,708	8,902,304	1,106,556	10,136	10,789	4,321	69,930	546	84,606	34,778	5,581	3,160	
658															
659		Adjustments to Operations and Maintenance Expenses:													
660		Labor-Related	(242,912)	(183,876)	(39,166)	(438)	(586)	(64)	(6,138)	(51)	(9,257)	(2,730)	(515)	(91)	
661		Promotion	237,919	180,096	38,361	429	574	63	6,012	50	9,067	2,674	504	89	
662		Rate Case - Related	(49,109)	(37,174)	(7,918)	(89)	(118)	(13)	(1,241)	(10)	(1,872)	(552)	(104)	(18)	
663		O&M - Related	(181,403)	(137,314)	(29,248)	(327)	(437)	(48)	(4,584)	(38)	(6,913)	(2,039)	(394)	(68)	
664		Adjustments to Operations and Maintenance Expenses	(235,502)	(178,267)	(37,971)	(425)	(568)	(63)	(5,951)	(49)	(8,975)	(2,647)	(499)	(88)	
665															
666		TOTAL O&M EXPENSE	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255	

Almos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF PAYROLL															
90															
91	Distribution														
92	Operation														
93	Supervision & Eng.	24.20	Distribution O&M - Cust	6,257,734	5,493,176	637,789	6,336	2,322	3,307	27,298	3,551	40,339	39,058	2,773	1,786
94	Distribution Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
95	Compressor Station Labor and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
96	Mains and Services Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
97	Measuring and Regulating Station Expenses - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
98	Measuring and Regulating Station Expenses - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
99	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
100	Meter and House Regulator Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
101	Customer Installations Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
102	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
104	Maintenance														
105	Maintenance Supervision and Engineering	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
106	Maintenance of Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
107	Maintenance of Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
108	Maintenance of compressor station equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
109	Maint. of Measuring and Regulating Station Equip. - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
110	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
111	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
112	Maintenance of Services	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
113	Maintenance of Meters and House Regulators	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
114	Maintenance of Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
115	Total Distribution			6,257,734	5,493,176	637,789	6,336	2,322	3,307	27,298	3,551	40,339	39,058	2,773	1,786
116															
117	Customer Accounts														
118	Supervision	2.00	Bills	26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
119	Meter Reading	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
120	Customer Rec. & Collections	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
121	Uncollectible Accounts	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
122	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
123	Total Customer Accounts Expense			26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
124															
125	Customer Service and Information														
126	Supervision	2.00	Bills	0	-	-	-	-	-	-	-	-	-	-	-
127	Customer Assistance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
128	Information & Instruction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
129	Misc. Cust. Acct. Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
130	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0	0
131															
132	Sales														
133	Supervision	2.00	Bills	107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
134	Demonstration & Selling	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
135	Advertising	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
136	Misc. Sales Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
137	Total Sales Expense			107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
138															
139	Administrative & General:														
140	Operation														
141	Administrative and General Salaries	2.00	Bills	47,987,082	44,243,942	3,434,129	25,170	4,857	25,206	92,307	462	58,143	82,525	9,032	11,311
142	Office Supplies and Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
143	Administrative Expenses Transferred - Customer Support	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
144	Administrative Expenses Transferred - General	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
145	Outside Services Employed	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
146	Property Insurance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
147	Injuries and Damages	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
148	Employee Pensions and Benefits	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
149	Regulatory Commission Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
150	Duplicate Charges - Credit	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
151	General Advertising Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
152	Miscellaneous General Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
153	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
154	Maintenance														
155	Maintenance of General Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	Total A&G			47,987,082	44,243,942	3,434,129	25,170	4,857	25,206	92,307	462	58,143	82,525	9,032	11,311
157	Other Utility Plant Related Payroll	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
158															
159															
160	TOTAL PAYROLL EXPENSE - CUSTOMER			81,123,423	74,519,111	5,995,448	45,604	9,899	42,631	171,307	4,271	131,048	167,807	16,863	19,433

Almos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG--RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF PAYROLL															
161															
162	Demand														
163															
164															
165		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
166		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
167	Production & Gathering:														
168	Operation														
169	Op., Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
170	Production Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
171	Field Lines Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
172	Field Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
173	Field Compressor Sta. Fuel & Pwr.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
174	Field Meas. & Regul. Station Exp	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
175	Purification Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
176	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
177	Maintenance														
178	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
179	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
180	Field Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
181	Compressor Station Equip. Maint.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
182	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
183	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
184	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
185	Gas Processed By Others	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
186	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0	0
187															
188	Other Gas Supply Expenses:														
189	Wellhead Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
190	Field Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
191	Transmission Line Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
192	City Gate Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
193	Other Gas Purchases	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
194	Exchange Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
195	Purchased Gas Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
196	Storage Gas Withdrawal	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
197	Company Used Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
198	Other Gas Supply Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
199	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0	0
200															
201	Underground Storage:														
202	Operation														
203	Op., Sup., & Eng.	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	108,145	78,968	28,332	290	555	-	-	-	-	-	-	-
204	Maps & Records	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
205	Wells Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
206	Lines Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
207	Compressor Station Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
208	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
209	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
210	Purification Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
211	Exploration & Development	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
212	Gas Losses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
213	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
214	Storage Well Royalties	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
215	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
216	Maintenance														
217	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
218	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
219	Reservoirs & Wells Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
220	Line Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
221	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
222	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
223	Purification Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
224	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
225	Total Underground Storage Expense			108,145	78,968	28,332	290	555	-	-	-	-	-	-	-
226															
227	Transmission:														
228	Operation														
229	Op., Sup., & Eng.	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	1,406	916	329	3	6	-	-	-	122	30	-	-
230	System Control & Load Dispatching	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
231	Communication Systems Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
232	Compressor Station Labor Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
233	Compressor Station Fuel & Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
234	Compressor Station Fuel & Power	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
235	Mains Expense	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
236	Meas. & Regul. Station Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
237	Other Expenses	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
238	LDC Payment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
239	LDC Payment - A&G	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
240	Rents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
241	Maintenance														
242	Maint. Sup., & Eng.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
243	Structure & Improv.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
244	Mains	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
245	Compressor Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
246	Meas. & Regul. Station Equip Maint	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
247	Communication Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
248	Other Equipment Maintenance	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
249	Total Transmission Expense			1,406	916	329	3	6	0	0	0	122	30	0	0

Almos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF PAYROLL															
250															
251	Distribution														
252	Operation														
253	Supervision & Eng.	24.40	Distribution O&M - Demand	8,025,394	4,926,536	1,767,556	21,687	34,601	158	422,950	-	653,629	162,836	35,442	-
254	Distribution Load Dispatching	99.00		0	-	-	-	-	-	-	-	-	-	-	-
255	Compressor Station Labor and Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
256	Mains and Services Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
257	Measuring and Regulating Station Expenses - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
258	Measuring and Regulating Station Expenses - Industrial	99.00		0	-	-	-	-	-	-	-	-	-	-	-
259	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00		0	-	-	-	-	-	-	-	-	-	-	-
260	Meter and House Regulator Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
261	Customer Installations Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
262	Other Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
263	Rents	99.00		0	-	-	-	-	-	-	-	-	-	-	-
264	Maintenance														
265	Maintenance Supervision and Engineering	99.00		0	-	-	-	-	-	-	-	-	-	-	-
266	Maintenance of Structures and Improvements	99.00		0	-	-	-	-	-	-	-	-	-	-	-
267	Maintenance of Mains	99.00		0	-	-	-	-	-	-	-	-	-	-	-
268	Maintenance of compressor station equipment	99.00		0	-	-	-	-	-	-	-	-	-	-	-
269	Maint. of Measuring and Regulating Station Equip. - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
270	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00		0	-	-	-	-	-	-	-	-	-	-	-
271	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00		0	-	-	-	-	-	-	-	-	-	-	-
272	Maintenance of Services	99.00		0	-	-	-	-	-	-	-	-	-	-	-
273	Maintenance of Meters and House Regulators	99.00		0	-	-	-	-	-	-	-	-	-	-	-
274	Maintenance of Other Equipment	99.00		0	-	-	-	-	-	-	-	-	-	-	-
275	Total Distribution			8,025,394	4,926,536	1,767,556	21,687	34,601	158	422,950	0	653,629	162,836	35,442	0
276															
277	Customer Accounts														
278	Supervision	99.00		0	-	-	-	-	-	-	-	-	-	-	-
279	Meter Reading	99.00		0	-	-	-	-	-	-	-	-	-	-	-
280	Customer Rec. & Collections	99.00		0	-	-	-	-	-	-	-	-	-	-	-
281	Uncollectible Accounts	99.00		0	-	-	-	-	-	-	-	-	-	-	-
282	Misc. Cust. Acct. Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
283	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0	0
284															
285	Customer Service and Information														
286	Supervision	99.00		0	-	-	-	-	-	-	-	-	-	-	-
287	Customer Assistance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
288	Information & Instruction	99.00		0	-	-	-	-	-	-	-	-	-	-	-
289	Misc. Cust. Acct. Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
290	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0	0
291															
292	Sales														
293	Supervision	99.00		0	-	-	-	-	-	-	-	-	-	-	-
294	Demonstration & Selling	99.00		0	-	-	-	-	-	-	-	-	-	-	-
295	Advertising	99.00		0	-	-	-	-	-	-	-	-	-	-	-
296	Misc. Sales Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
297	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0	0
298															
299	Administrative & General:														
300	Operation														
301	Administrative and General Salaries	2.91	Winter Peak Month (Sales)	11,780,790	8,552,001	3,068,309	31,441	60,063	63	68,913	-	-	-	-	-
302	Office Supplies and Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
303	Administrative Expenses Transferred - Customer Support	99.00		0	-	-	-	-	-	-	-	-	-	-	-
304	Administrative Expenses Transferred - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
305	Outside Services Employed	99.00		0	-	-	-	-	-	-	-	-	-	-	-
306	Property Insurance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
307	Injuries and Damages	99.00		0	-	-	-	-	-	-	-	-	-	-	-
308	Employee Pensions and Benefits	99.00		0	-	-	-	-	-	-	-	-	-	-	-
309	Regulatory Commission Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
310	Duplicate Charges - Credit	99.00		0	-	-	-	-	-	-	-	-	-	-	-
311	General Advertising Expenses			0	-	-	-	-	-	-	-	-	-	-	-
312	Miscellaneous General Expense			0	-	-	-	-	-	-	-	-	-	-	-
313	Rents			0	-	-	-	-	-	-	-	-	-	-	-
314	Maintenance														
315	Maintenance of General Plant	99.00		0	-	-	-	-	-	-	-	-	-	-	-
316	Total A&G			11,780,790	8,552,001	3,068,309	31,441	60,063	63	68,913	0	0	0	0	0
317															
318	Other Utility Plant Related Payroll	99.00		0	-	-	-	-	-	-	-	-	-	-	-
319															
320	TOTAL PAYROLL EXPENSE - DEMAND			19,915,735	13,558,421	4,864,526	53,421	95,225	221	491,863	0	653,751	162,866	35,442	0

Almos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF PAYROLL															
410															
411	Distribution														
412	Operation														
413	Supervision & Eng.	24.60	Distribution O&M - Comm	63,466	34,907	12,851	132	201	1	2,991	271	6,327	924	400	4,460
414	Distribution Load Dispatching	99.00		0	-	-	-	-	-	-	-	-	-	-	-
415	Compressor Station Labor and Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
416	Mains and Services Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
417	Measuring and Regulating Station Expenses - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
418	Measuring and Regulating Station Expenses - Industrial	99.00		0	-	-	-	-	-	-	-	-	-	-	-
419	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	99.00		0	-	-	-	-	-	-	-	-	-	-	-
420	Meter and House Regulator Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
421	Customer Installations Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
422	Other Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
423	Rents	99.00		0	-	-	-	-	-	-	-	-	-	-	-
424	Maintenance														
425	Maintenance Supervision and Engineering	99.00		0	-	-	-	-	-	-	-	-	-	-	-
426	Maintenance of Structures and Improvements	99.00		0	-	-	-	-	-	-	-	-	-	-	-
427	Maintenance of Mains	99.00		0	-	-	-	-	-	-	-	-	-	-	-
428	Maintenance of compressor station equipment	99.00		0	-	-	-	-	-	-	-	-	-	-	-
429	Maint. of Measuring and Regulating Station Equip. - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
430	Maint. of Measuring and Regulating Station Equip. - Industrial	99.00		0	-	-	-	-	-	-	-	-	-	-	-
431	Maint. of Measuring and Regulating Station Equip. - City Gate	99.00		0	-	-	-	-	-	-	-	-	-	-	-
432	Maintenance of Services	99.00		0	-	-	-	-	-	-	-	-	-	-	-
433	Maintenance of Meters and House Regulators	99.00		0	-	-	-	-	-	-	-	-	-	-	-
434	Maintenance of Other Equipment	99.00		0	-	-	-	-	-	-	-	-	-	-	-
435	Total Distribution			63,466	34,907	12,851	132	201	1	2,991	271	6,327	924	400	4,460
436															
437	Customer Accounts														
438	Supervision	99.00		0	-	-	-	-	-	-	-	-	-	-	-
439	Meter Reading	99.00		0	-	-	-	-	-	-	-	-	-	-	-
440	Customer Rec. & Collections	99.00		0	-	-	-	-	-	-	-	-	-	-	-
441	Uncollectible Accounts	99.00		0	-	-	-	-	-	-	-	-	-	-	-
442	Misc. Cust. Acct. Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
443	Total Customer Accounts Expense			0	0	0	0	0	0	0	0	0	0	0	0
444															
445	Customer Service and Information														
446	Supervision	99.00		0	-	-	-	-	-	-	-	-	-	-	-
447	Customer Assistance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
448	Information & Instruction	99.00		0	-	-	-	-	-	-	-	-	-	-	-
449	Misc. Cust. Acct. Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
450	Total Customer Service & Info Expense			0	0	0	0	0	0	0	0	0	0	0	0
451															
452	Sales														
453	Supervision	99.00		0	-	-	-	-	-	-	-	-	-	-	-
454	Demonstration & Selling	99.00		0	-	-	-	-	-	-	-	-	-	-	-
455	Advertising	99.00		0	-	-	-	-	-	-	-	-	-	-	-
456	Misc. Sales Expense	99.00		0	-	-	-	-	-	-	-	-	-	-	-
457	Total Sales Expense			0	0	0	0	0	0	0	0	0	0	0	0
458															
459	Administrative & General:														
460	Operation														
461	Administrative and General Salaries	1.00	Total Throughput	91,909	50,551	18,611	192	291	1	4,331	392	9,163	1,339	580	6,459
462	Office Supplies and Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
463	Administrative Expenses Transferred - Customer Support	99.00		0	-	-	-	-	-	-	-	-	-	-	-
464	Administrative Expenses Transferred - General	99.00		0	-	-	-	-	-	-	-	-	-	-	-
465	Outside Services Employed	99.00		0	-	-	-	-	-	-	-	-	-	-	-
466	Property Insurance	99.00		0	-	-	-	-	-	-	-	-	-	-	-
467	Injuries and Damages	99.00		0	-	-	-	-	-	-	-	-	-	-	-
468	Employee Pensions and Benefits	99.00		0	-	-	-	-	-	-	-	-	-	-	-
469	Regulatory Commission Expenses	99.00		0	-	-	-	-	-	-	-	-	-	-	-
470	Duplicate Charges - Credit	99.00		0	-	-	-	-	-	-	-	-	-	-	-
471	General Advertising Expenses			0	-	-	-	-	-	-	-	-	-	-	-
472	Miscellaneous General Expense			0	-	-	-	-	-	-	-	-	-	-	-
473	Rents			0	-	-	-	-	-	-	-	-	-	-	-
474	Maintenance														
475	Maintenance of General Plant	99.00		0	-	-	-	-	-	-	-	-	-	-	-
476	Total A&G			91,909	50,551	18,611	192	291	1	4,331	392	9,163	1,339	580	6,459
477															
478	Other Utility Plant Related Payroll	99.00		0	-	-	-	-	-	-	-	-	-	-	-
479															
480	TOTAL PAYROLL EXPENSE - COMMODITY			155,375	85,458	31,462	324	492	2	7,322	663	15,490	2,263	980	10,919

Almos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 22-ATMG--RTS														
Test Year Ending March 31, 2022														
ALLOCATION OF PAYROLL														
481														
482	Total Payroll Expenses													
483														
484														
485														
486		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation
487	Production & Gathering:	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport
488	Operation													
489	Op., Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0
490	Production Maps & Records			0	0	0	0	0	0	0	0	0	0	0
491	Field Lines Expenses			0	0	0	0	0	0	0	0	0	0	0
492	Field Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0
493	Field Compressor Sta. Fuel & Pwr.			0	0	0	0	0	0	0	0	0	0	0
494	Field Meas. & Regul. Station Exp			0	0	0	0	0	0	0	0	0	0	0
495	Purification Expense			0	0	0	0	0	0	0	0	0	0	0
496	Other Expenses			0	0	0	0	0	0	0	0	0	0	0
497	Maintenance													
498	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0
499	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0
500	Field Line Maintenance			0	0	0	0	0	0	0	0	0	0	0
501	Compressor Station Equip. Maint.			0	0	0	0	0	0	0	0	0	0	0
502	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0
503	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0
504	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0
505	Gas Processed By Others			0	0	0	0	0	0	0	0	0	0	0
506	Total Production & Gathering			0	0	0	0	0	0	0	0	0	0	0
507														
508	Other Gas Supply Expenses:													
509	Wellhead Purchases			0	0	0	0	0	0	0	0	0	0	0
510	Field Line Purchases			0	0	0	0	0	0	0	0	0	0	0
511	Transmission Line Purchases			0	0	0	0	0	0	0	0	0	0	0
512	City Gate Purchases			0	0	0	0	0	0	0	0	0	0	0
513	Other Gas Purchases			0	0	0	0	0	0	0	0	0	0	0
514	Exchange Gas			0	0	0	0	0	0	0	0	0	0	0
515	Purchased Gas Expenses			0	0	0	0	0	0	0	0	0	0	0
516	Storage Gas Withdrawal			0	0	0	0	0	0	0	0	0	0	0
517	Company Used Gas			0	0	0	0	0	0	0	0	0	0	0
518	Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0
519	Total Other Gas Supply Expenses			0	0	0	0	0	0	0	0	0	0	0
520														
521	Underground Storage:													
522	Operation													
523	Op., Sup., & Eng.			108,145	78,968	28,332	290	555	0	0	0	0	0	0
524	Meas. & Records			0	0	0	0	0	0	0	0	0	0	0
525	Wells Expense			0	0	0	0	0	0	0	0	0	0	0
526	Lines Expense			0	0	0	0	0	0	0	0	0	0	0
527	Compressor Station Expense			0	0	0	0	0	0	0	0	0	0	0
528	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0
529	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0
530	Purification Expenses			0	0	0	0	0	0	0	0	0	0	0
531	Exploration & Development			0	0	0	0	0	0	0	0	0	0	0
532	Gas Losses			0	0	0	0	0	0	0	0	0	0	0
533	Other Expenses			0	0	0	0	0	0	0	0	0	0	0
534	Storage Well Royalties			0	0	0	0	0	0	0	0	0	0	0
535	Rents			0	0	0	0	0	0	0	0	0	0	0
536	Maintenance													
537	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0
538	Structures and Improvements			0	0	0	0	0	0	0	0	0	0	0
539	Reservoirs & Wells Maintenance			0	0	0	0	0	0	0	0	0	0	0
540	Line Maintenance			0	0	0	0	0	0	0	0	0	0	0
541	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0
542	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0
543	Purification Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0
544	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0
545	Total Underground Storage Expense			108,145	78,968	28,332	290	555	0	0	0	0	0	0
546														
547	Transmission:													
548	Operation													
549	Op., Sup., & Eng.			1,406	916	329	3	6	0	0	0	122	30	0
550	System Control & Load Dispatching			0	0	0	0	0	0	0	0	0	0	0
551	Communication Systems Expense			0	0	0	0	0	0	0	0	0	0	0
552	Compressor Station Labor Expense			0	0	0	0	0	0	0	0	0	0	0
553	Compressor Station Fuel & Gas			0	0	0	0	0	0	0	0	0	0	0
554	Compressor Station Fuel & Power			0	0	0	0	0	0	0	0	0	0	0
555	Mains Expense			0	0	0	0	0	0	0	0	0	0	0
556	Meas. & Regul. Station Expenses			0	0	0	0	0	0	0	0	0	0	0
557	Other Expenses			0	0	0	0	0	0	0	0	0	0	0
558	LDC Payment			0	0	0	0	0	0	0	0	0	0	0
559	LDC Payment - A&G			0	0	0	0	0	0	0	0	0	0	0
560	Rents			0	0	0	0	0	0	0	0	0	0	0
561	Maintenance													
562	Maint. Sup., & Eng.			0	0	0	0	0	0	0	0	0	0	0
563	Structure & Improv.			0	0	0	0	0	0	0	0	0	0	0
564	Mains			0	0	0	0	0	0	0	0	0	0	0
565	Compressor Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0
566	Meas. & Regul. Station Equip Maint			0	0	0	0	0	0	0	0	0	0	0
567	Communication Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0
568	Other Equipment Maintenance			0	0	0	0	0	0	0	0	0	0	0
569	Total Transmission Expense			1,406	916	329	3	6	0	0	0	122	30	0

Alamos Energy Corporation, Colorado-Kansas Division													
Kansas Jurisdiction Case No. 22-ATMG-RTS													
Test Year Ending March 31, 2022													
ALLOCATION OF PAYROLL													
570													
571	Distribution:												
572	Operation												
573	Supervision & Eng.	14,346,594	10,454,619	2,418,196	28,155	37,123	3,465	453,238	3,822	700,295	202,819	38,615	6,246
574	Distribution Load Dispatching	0	0	0	0	0	0	0	0	0	0	0	0
575	Compressor Station Labor and Expenses	0	0	0	0	0	0	0	0	0	0	0	0
576	Mains and Services Expenses	0	0	0	0	0	0	0	0	0	0	0	0
577	Measuring and Regulating Station Expenses - General	0	0	0	0	0	0	0	0	0	0	0	0
578	Measuring and Regulating Station Expenses - Industrial	0	0	0	0	0	0	0	0	0	0	0	0
579	Measuring and Regulating Station Exp. - City Gate Chk. Sta.	0	0	0	0	0	0	0	0	0	0	0	0
580	Meter and House Regulator Expenses	0	0	0	0	0	0	0	0	0	0	0	0
581	Customer Installations Expenses	0	0	0	0	0	0	0	0	0	0	0	0
582	Other Expenses	0	0	0	0	0	0	0	0	0	0	0	0
583	Rents	0	0	0	0	0	0	0	0	0	0	0	0
584	Maintenance												
585	Maintenance Supervision and Engineering	0	0	0	0	0	0	0	0	0	0	0	0
586	Maintenance of Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0
587	Maintenance of Mains	0	0	0	0	0	0	0	0	0	0	0	0
588	Maintenance of compressor station equipment	0	0	0	0	0	0	0	0	0	0	0	0
589	Maint. of Measuring and Regulating Station Equip. - General	0	0	0	0	0	0	0	0	0	0	0	0
590	Maint. of Measuring and Regulating Station Equip. - Industrial	0	0	0	0	0	0	0	0	0	0	0	0
591	Maint. of Measuring and Regulating Station Equip. - City Gate	0	0	0	0	0	0	0	0	0	0	0	0
592	Maintenance of Services	0	0	0	0	0	0	0	0	0	0	0	0
593	Maintenance of Meters and House Regulators	0	0	0	0	0	0	0	0	0	0	0	0
594	Maintenance of Other Equipment	0	0	0	0	0	0	0	0	0	0	0	0
595	Total Distribution	14,346,594	10,454,619	2,418,196	28,155	37,123	3,465	453,238	3,822	700,295	202,819	38,615	6,246
596													
597	Customer Accounts												
598	Supervision	26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
599	Meter Reading	0	0	0	0	0	0	0	0	0	0	0	0
600	Customer Res. & Collections	0	0	0	0	0	0	0	0	0	0	0	0
601	Uncollectible Accounts	0	0	0	0	0	0	0	0	0	0	0	0
602	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0	0	0
603	Total Customer Accounts Expense	26,770,858	24,682,649	1,915,819	14,042	2,710	14,062	51,496	258	32,436	46,039	5,039	6,310
604													
605	Customer Service and Information												
606	Supervision	0	0	0	0	0	0	0	0	0	0	0	0
607	Customer Assistance	0	0	0	0	0	0	0	0	0	0	0	0
608	Information & Instruction	0	0	0	0	0	0	0	0	0	0	0	0
609	Misc. Cust. Acct. Expense	0	0	0	0	0	0	0	0	0	0	0	0
610	Total Customer Service & Info Expense	0	0	0	0	0	0	0	0	0	0	0	0
611													
612	Sales												
613	Supervision	107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
614	Demonstration & Selling	0	0	0	0	0	0	0	0	0	0	0	0
615	Advertising	0	0	0	0	0	0	0	0	0	0	0	0
616	Misc. Sales Expense	0	0	0	0	0	0	0	0	0	0	0	0
617	Total Sales Expense	107,749	99,344	7,711	57	11	57	207	1	131	185	20	25
618													
619	Administrative & General:												
620	Operation												
621	Administrative and General Salaries	59,859,782	52,846,494	6,521,049	56,803	65,211	25,270	165,551	854	67,305	83,863	9,612	17,770
622	Office Supplies and Expenses	0	0	0	0	0	0	0	0	0	0	0	0
623	Administrative Expenses Transferred - Customer Support	0	0	0	0	0	0	0	0	0	0	0	0
624	Administrative Expenses Transferred - General	0	0	0	0	0	0	0	0	0	0	0	0
625	Outside Services Employed	0	0	0	0	0	0	0	0	0	0	0	0
626	Property Insurance	0	0	0	0	0	0	0	0	0	0	0	0
627	Injuries and Damages	0	0	0	0	0	0	0	0	0	0	0	0
628	Employee Pensions and Benefits	0	0	0	0	0	0	0	0	0	0	0	0
629	Regulatory Commission Expenses	0	0	0	0	0	0	0	0	0	0	0	0
630	Duplicate Charges - Credit	0	0	0	0	0	0	0	0	0	0	0	0
631	General Advertising Expenses	0	0	0	0	0	0	0	0	0	0	0	0
632	Miscellaneous General Expense	0	0	0	0	0	0	0	0	0	0	0	0
633	Rents	0	0	0	0	0	0	0	0	0	0	0	0
634	Maintenance												
635	Maintenance of General Plant	0	0	0	0	0	0	0	0	0	0	0	0
636	Total A&G	59,859,782	52,846,494	6,521,049	56,803	65,211	25,270	165,551	854	67,305	83,863	9,612	17,770
637													
638	Other Utility Plant Related Payroll	0	0	0	0	0	0	0	0	0	0	0	0
639													
640	TOTAL PAYROLL EXPENSE	101,194,534	88,162,990	10,891,436	99,350	105,616	42,853	670,493	4,934	800,289	332,937	53,285	30,352

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG -RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF DEPRECIATION EXPENSE																
Customer																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
1		Intangible Plant:														
2																
3	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
4	30200	Franchises & Consents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
5	30300	Misc Intangible Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
6																
7		Total Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
8																
9		Production Plant:														
10			99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
11	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
12	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
13	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
14	33201	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
15	33202	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
16	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
17	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
18																
19		Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
20																
21		Storage Plant:														
22																
23	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
24	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
25	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
26	35102	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
27	35103	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
28	35104	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
29	35200	Wells & Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
30	35201	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
31	35202	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
32	35203	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
33	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
34	35211	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
35	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
36	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
37	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
38	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
39	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
40																
41		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
42																
43		Transmission:														
44																
45	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
46	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
47	36602	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
48	36603	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
49	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
50	36701	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
51	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
52	36901	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
53																
54		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
55																
56		Distribution:														
57																
58	37400	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
59	37401	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
60	37402	Land Rights	15.20	Distribution Plant - Cust	3,077	2,703	312	3	1	2	13	2	20	19	1	1
61	37403	Land Other	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
62	37500	Structures & Improvements	15.20	Distribution Plant - Cust	1,532	1,346	155	2	1	1	7	1	10	10	1	0
63	37501	Structures & Improvements T.&B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
64	37502	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
65	37503	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
66	37600	Mains Cathodic Protection	15.20	Distribution Plant - Cust	65,783	57,795	6,660	66	24	35	283	37	424	410	29	19
67	37601	Mains - Steel	15.20	Distribution Plant - Cust	1,131,559	994,158	114,566	1,143	417	597	4,863	638	7,293	7,061	496	327
68	37602	Mains - Plastic	15.20	Distribution Plant - Cust	2,164,291	1,901,490	219,127	2,187	798	1,143	9,300	1,219	13,949	13,505	949	625
69	37603	Anode	15.20	Distribution Plant - Cust	265,395	233,170	26,870	268	98	140	1,140	150	1,710	1,656	116	77
70	37604	Leak Clamp	15.20	Distribution Plant - Cust	226,917	199,363	22,975	229	84	120	975	128	1,462	1,416	99	65
71	37800	Meas & Reg. Sta. Equip - General	15.20	Distribution Plant - Cust	116,657	102,667	11,831	118	43	62	502	66	753	739	51	34
72	37900	Meas & Reg. Sta. Equip - City Gate	15.20	Distribution Plant - Cust	70,032	61,528	7,090	71	26	37	301	39	451	437	31	20
73	37908	Meas & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	966	849	98	1	0	1	4	1	6	6	0	0
74	38000	Services	15.20	Distribution Plant - Cust	1,744,043	1,532,270	176,578	1,762	643	921	7,495	983	11,240	10,883	764	503
75	38100	Meters	15.20	Distribution Plant - Cust	895,708	796,945	90,687	905	330	473	3,849	505	5,773	5,588	393	259
76	38200	Meter Installations	15.20	Distribution Plant - Cust	925,776	813,362	93,731	935	341	489	3,978	522	5,967	5,777	406	267
77	38300	House Regulators	15.20	Distribution Plant - Cust	142,877	125,528	14,466	144	53	75	614	81	921	892	63	41
78	38400	House Reg. Installations	15.20	Distribution Plant - Cust	6,790	5,966	687	7	3	4	29	4	44	42	3	2
79	38500	Ind. Meas. & Reg. Sta. Equipment	15.20	Distribution Plant - Cust	38,047	33,427	3,852	38	14	20	163	21	245	237	17	11
80	38600	Other Prop. On Cust. Prem	15.20	Distribution Plant - Cust	4,414	3,878	447	4	2	2	19	2	28	28	2	1
81																
82		Total Distribution Plant			7,804,064	6,856,446	790,134	7,885	2,877	4,120	33,536	4,397	50,297	48,698	3,421	2,253

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG -RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF DEPRECIATION EXPENSE																
83																
84		General:														
85																
86	38900	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-		
87	39000	Structures & Improvements	23.20	General Plant - Cust	42,804	37,890	4,140	40	14	23	168	20	242	238	17	12
88	39003	Improvements	23.20	General Plant - Cust	30	26	3	0	0	0	0	0	0	0	0	0
89	39004	Air Conditioning Equipment	23.20	General Plant - Cust	1,447	1,281	140	1	0	1	6	1	8	8	1	0
90	39009	Improvement to Leased Premises	23.20	General Plant - Cust	1,143	1,011	111	1	0	1	4	1	6	6	0	0
91	39100	Office Furniture & Equipment	23.20	General Plant - Cust	12,616	11,168	1,220	12	4	7	50	6	71	70	5	4
92	39103	Office Furn. Copiers & Type	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
93	39200	Transportation Equipment	23.20	General Plant - Cust	8,202	7,261	793	8	3	4	32	4	46	46	3	2
94	39300	Stores Equipment	23.20	General Plant - Cust	208	184	20	0	0	0	1	0	1	1	0	0
95	39400	Tools, Shop & Garage Equipment	23.20	General Plant - Cust	96,227	85,180	9,307	90	32	51	379	46	543	534	39	27
96	39500	Laboratory Equipment	23.20	General Plant - Cust	307	272	30	0	0	0	1	0	2	2	0	0
97	39600	Power Operated Equipment	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
98	39603	Ditchers	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
99	39604	Backhoes	23.20	General Plant - Cust	10	9	1	0	0	0	0	0	0	0	0	0
100	39605	Welders	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
101	39700	Communication Equipment	23.20	General Plant - Cust	63,739	56,422	6,165	60	21	34	251	31	360	354	26	18
102	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
103	39702	Communication Equipment - Fixed Radios	23.20	General Plant - Cust	12,756	11,291	1,234	12	4	7	50	6	72	71	5	4
104	39800	Miscellaneous Equipment	23.20	General Plant - Cust	14,747	13,054	1,426	14	5	8	58	7	83	82	6	4
105	39900	Other Tangible Property - Servers - H/W	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
106	39901	Other Tangible Property - Servers - S/W	23.20	General Plant - Cust	3,376	2,989	327	3	1	2	13	2	19	19	1	1
107	39902	Other Tangible Property - Network - H/W	23.20	General Plant - Cust	1,665	1,474	161	2	1	1	7	1	9	9	1	0
108	39903	Other Tang. Property - CPU	23.20	General Plant - Cust	153,025	135,458	14,801	143	50	81	602	73	864	849	61	43
109	39904	Other Tangible Property - Nif - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
110	39905	Other Tang. Property - PC Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
111	39906	Other Tang. Property - PC Software	23.20	General Plant - Cust	110,162	97,515	10,655	103	36	58	434	53	622	611	44	31
112	39907	Other Tang. Property - Mainframe S/W	23.20	General Plant - Cust	4,310	3,815	417	4	1	2	17	2	24	24	2	1
113	39908	Other Tang. Property - Application Software	23.20	General Plant - Cust	0	-	-	-	-	-	-	-	-	-	-	-
114																
115																
116		Total General Plant			526,774	466,300	50,950	493	173	278	2,073	252	2,974	2,923	211	148
117																
118		TOTAL DIRECT DEPRECIATION EXPENSE			8,330,838	7,322,746	841,083	8,379	3,050	4,398	35,609	4,650	53,271	51,621	3,631	2,400
119																
120		Shared Services General Office:	23.20	General Plant - Cust	356,912	315,938	34,521	334	117	188	1,405	171	2,015	1,981	143	100
121		Shared Services Customer Support:	23.20	General Plant - Cust	438,648	388,290	42,426	411	144	231	1,726	210	2,476	2,434	176	123
122		Colorado-Kansas General Office:	23.20	General Plant - Cust	31,411	27,805	3,038	29	10	17	124	15	177	174	13	9
123																
124		TOTAL DEPRECIATION EXPENSE - CUSTOMER			9,157,809	8,054,780	921,068	9,153	3,321	4,834	38,864	5,046	57,939	56,210	3,962	2,632

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG -RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF DEPRECIATION EXPENSE																
Demand																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
125		Intangible Plant:														
126																
127	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
128	30200	Franchises & Consents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
129	30300	Misc Intangible Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
130																
131		Total Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
132																
133		Production Plant:														
134			99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
135	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
136	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
137	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
138	33201	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
139	33202	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
140	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
141	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
142																
143		Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
144																
145		Storage Plant:														
146																
147	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
148	35020	Rights of Way	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	7,225	5,276	1,893	19	37	-	-	-	-	-	-	-
149	35100	Structures and Improvements	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	659	481	173	2	3	-	-	-	-	-	-	-
150	35102	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
151	35103	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
152	35104	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
153	35200	Wells & Rights of Way	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	34,763	25,384	9,107	93	178	-	-	-	-	-	-	-
154	35201	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
155	35202	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
156	35203	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
157	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
158	35211	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
159	35300	Pipelines	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	21,072	15,387	5,521	57	108	-	-	-	-	-	-	-
160	35400	Compressor Station Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	54,023	39,448	14,153	145	277	-	-	-	-	-	-	-
161	35500	Meas & Reg. Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	1,297	947	340	3	7	-	-	-	-	-	-	-
162	35600	Purification Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	3,086	2,011	1,044	11	20	-	-	-	-	-	-	-
163	35700	Other Equipment	2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	2,061	1,505	540	6	11	-	-	-	-	-	-	-
164																
165		Total Storage Plant			125,086	91,338	32,770	336	641	-	-	-	-	-	-	-
166																
167		Transmission:														
168																
169	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
170	36520	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
171	36602	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
172	36603	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
173	36700	Mains Cathodic Protection	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	58,632	38,192	13,702	140	268	-	-	-	5,067	1,262	-	-
174	36701	Mains - Steel	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	2,544	1,657	595	6	12	-	-	-	230	55	-	-
175	36900	Meas. & Reg. Equipment	2.93	Winter Peak Month less Interruptible, SGS, Irrigation	3,379	2,201	790	8	15	-	-	-	292	73	-	-
176	36901	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
177																
178		Total Transmission Plant			64,556	42,050	15,087	155	295	-	-	-	5,579	1,390	-	-
179																
180		Distribution:														
181																
182	37400	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
183	37401	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
184	37402	Land Rights	15.40	Distribution Plant - Demand	1,803	1,107	397	5	8	0	95	-	147	37	8	-
185	37403	Land Other	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
186	37500	Structures & Improvements	15.40	Distribution Plant - Demand	898	551	198	2	4	0	47	-	73	18	4	-
187	37501	Structures & Improvements T.B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
188	37502	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
189	37503	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
190	37600	Mains Cathodic Protection	15.40	Distribution Plant - Demand	38,540	23,658	8,488	104	166	1	2,031	-	3,139	782	170	-
191	37601	Mains - Steel	15.40	Distribution Plant - Demand	602,935	406,955	146,008	1,791	2,858	13	34,938	-	53,993	13,451	2,928	-
192	37602	Mains - Plastic	15.40	Distribution Plant - Demand	1,267,972	778,368	279,365	3,426	5,467	25	66,824	-	103,270	25,727	5,600	-
193	37603	Anode	15.40	Distribution Plant - Demand	155,485	95,447	34,245	420	670	3	8,194	-	12,663	3,155	687	-
194	37604	Leak Clamp	15.40	Distribution Plant - Demand	132,942	81,609	29,280	359	573	3	7,006	-	10,827	2,697	587	-
195	37800	Meas & Reg. Sta. Equip - General	15.40	Distribution Plant - Demand	68,452	42,027	15,078	185	295	1	3,608	-	5,576	1,389	302	-
196	37900	Meas & Reg. Sta. Equip - City Gate	15.40	Distribution Plant - Demand	41,029	25,186	9,036	111	177	1	2,162	-	3,342	832	181	-
197	37908	Meas & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	566	347	125	2	2	0	30	-	46	11	2	-
198	38000	Services	15.40	Distribution Plant - Demand	1,021,765	627,230	225,039	2,761	4,405	20	53,849	-	83,218	20,732	4,512	-
199	38100	Meters	15.40	Distribution Plant - Demand	524,760	322,133	115,576	1,418	2,462	10	27,656	-	42,739	10,647	2,357	-
200	38200	Meter Installations	15.40	Distribution Plant - Demand	542,375	332,047	119,456	1,466	2,338	11	28,584	-	44,174	11,005	2,895	-
201	38300	House Regulators	15.40	Distribution Plant - Demand	83,706	51,384	18,436	226	361	2	4,411	-	6,817	1,698	370	-
202	38400	House Reg. Installations	15.40	Distribution Plant - Demand	3,978	2,442	876	11	17	0	210	-	324	81	18	-
203	38500	Ind. Meas. & Reg. Sta. Equipment	15.40	Distribution Plant - Demand	22,290	13,683	4,909	60	96	0	1,175	-	1,815	452	98	-
204	38600	Other Prop. On Cust. Prem	15.40	Distribution Plant - Demand	2,586	1,588	570	7	11	0	136	-	211	52	11	-
205																
206		Total Distribution Plant			4,572,091	2,806,663	1,006,982	12,355	19,712	90	240,956	-	372,375	92,768	20,191	-

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG - RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF DEPRECIATION EXPENSE																
207																
208		General:														
209																
210	38900	Land & Land Rights	99.00	-												
211	39000	Structures & Improvements	23.40	General Plant - Demand	12,956	8,074	2,897	35	57	0	627	-	971	242	52	
212	39003	Improvements	23.40	General Plant - Demand	9	6	2	0	0	0	0	-	1	0	0	
213	39004	Air Conditioning Equipment	23.40	General Plant - Demand	438	273	98	1	2	0	21	-	33	8	2	
214	39009	Improvement to Leased Premises	23.40	General Plant - Demand	346	216	77	1	2	0	17	-	26	6	1	
215	39100	Office Furniture & Equipment	23.40	General Plant - Demand	3,819	2,380	854	10	17	0	185	-	286	71	15	
216	39103	Office Furn. Copiers & Type	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	
217	39200	Transportation Equipment	23.40	General Plant - Demand	0	1,547	555	7	11	0	120	-	186	46	10	
218	39300	Stores Equipment	23.40	General Plant - Demand	63	39	14	0	0	0	3	-	5	1	0	
219	39400	Tools, Shop & Garage Equipment	23.40	General Plant - Demand	29,126	18,152	6,513	79	127	1	1,410	-	2,183	544	117	
220	39500	Laboratory Equipment	23.40	General Plant - Demand	93	58	21	0	0	0	4	-	7	2	0	
221	39600	Power Operated Equipment	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	
222	39603	Ditchers	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	
223	39604	Backhoes	23.40	General Plant - Demand	3	2	1	0	0	0	0	-	0	0	0	
224	39605	Welders	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	
225	39700	Communication Equipment	23.40	General Plant - Demand	19,253	12,024	4,314	52	84	0	934	-	1,446	360	78	
226	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	
227	39702	Communication Equipment - Fixed Radios	23.40	General Plant - Demand	3,861	2,406	863	10	17	0	187	-	289	72	16	
228	39800	Miscellaneous Equipment	23.40	General Plant - Demand	4,464	2,782	998	12	20	0	216	-	335	83	18	
229	39900	Other Tangible Property - Servers - H/W	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	
230	39901	Other Tangible Property - Servers - S/W	23.40	General Plant - Demand	1,022	637	228	3	4	0	49	-	77	19	4	
231	39902	Other Tangible Property - Network - H/W	23.40	General Plant - Demand	504	314	113	1	2	0	24	-	38	9	2	
232	39903	Other Tang. Property - CPU	23.40	General Plant - Demand	46,318	28,867	10,357	125	203	1	2,243	-	3,472	865	186	
233	39904	Other Tangible Property - Nif - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	
234	39905	Other Tang. Property - PC Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	
235	39906	Other Tang. Property - PC Software	23.40	General Plant - Demand	33,344	20,781	7,456	90	146	1	1,615	-	2,500	623	134	
236	39907	Other Tang. Property - Mainframe S/W	23.40	General Plant - Demand	1,305	813	292	4	6	0	63	-	98	24	5	
237	39908	Other Tang. Property - Application Software	23.40	General Plant - Demand	0	-	-	-	-	-	-	-	-	-	-	
238																
239																
240		Total General Plant			159,446	99,370	35,652	430	698	3	7,721	0	11,953	2,978	641	0
241																
242		TOTAL DIRECT DEPRECIATION EXPENSE			4,921,178	3,039,421	1,090,491	13,275	21,347	93	248,677	0	389,907	97,136	20,832	0
243																
244		Shared Services General Office:	23.40	General Plant - Demand	108,031	67,328	24,156	291	473	2	5,231	-	8,099	2,018	434	-
245		Shared Services Customer Support:	23.40	General Plant - Demand	132,771	82,746	29,688	358	581	2	6,429	-	9,953	2,480	534	-
246		Colorado-Kansas General Office:	23.40	General Plant - Demand	9,508	5,925	2,126	26	42	0	460	-	713	178	38	-
247																
248		TOTAL DEPRECIATION EXPENSE - DEMAND			5,171,489	3,195,420	1,146,461	13,950	22,442	97	260,798	0	408,671	101,811	21,838	0

Atmos Energy Corporation, Colorado-Kansas Division																
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ALLOCATION OF DEPRECIATION EXPENSE																
Commodity																
Line No.	Acct. No.		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
249		Intangible Plant:														
250																
251	30100	Organization	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
252	30200	Franchises & Consents	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
253	30300	Misc Intangible Plant	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
254																
255		Total Intangible Plant:			0	-	-	-	-	-	-	-	-	-	-	-
256																
257		Production Plant:														
258			99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
259	32520	Producing Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
260	32540	Rights of Ways	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
261	33100	Production Gas Wells Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
262	33201	Field Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
263	33202	Tributary Lines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
264	33400	Field Meas. & Reg. Sta. Equip	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
265	33600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
266																
267		Total Production Plant			0	-	-	-	-	-	-	-	-	-	-	-
268																
269		Storage Plant:														
270																
271	35010	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
272	35020	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
273	35100	Structures and Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
274	35102	Compression Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
275	35103	Meas. & Reg. Sta. Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
276	35104	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
277	35200	Wells, Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
278	35201	Well Construction	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
279	35202	Reservoirs	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
280	35203	Cushion Gas	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
281	35210	Leaseholds	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
282	35211	Storage Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
283	35300	Pipelines	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
284	35400	Compressor Station Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
285	35500	Meas & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
286	35600	Purification Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
287	35700	Other Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
288																
289		Total Storage Plant			0	-	-	-	-	-	-	-	-	-	-	-
290																
291		Transmission:														
292																
293	36500	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
294	36530	Rights of Way	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
295	36602	Structures & Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
296	36603	Other Structures	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
297	36700	Mains Cathodic Protection	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
298	36701	Mains - Steel	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
299	36900	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
300	36901	Meas. & Reg. Equipment	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
301																
302		Total Transmission Plant			0	-	-	-	-	-	-	-	-	-	-	-
303																
304		Distribution:														
305																
306	37400	Land & Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
307	37401	Land	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
308	37402	Land Rights	15.60	Distribution Plant - Comm	56	31	11	0	0	0	3	0	6	1	0	4
309	37403	Land Other	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
310	37500	Structures & Improvements	15.60	Distribution Plant - Comm	28	15	6	0	0	0	1	0	3	0	0	2
311	37501	Structures & Improvements T.&B.	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
312	37502	Land Rights	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
313	37503	Improvements	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
314	37600	Mains Cathodic Protection	15.60	Distribution Plant - Comm	1,199	659	243	3	4	0	57	5	120	17	8	84
315	37601	Mains - Steel	15.60	Distribution Plant - Comm	20,623	11,343	4,176	43	65	0	972	88	2,056	300	130	1,449
316	37602	Mains - Plastic	15.60	Distribution Plant - Comm	39,444	21,695	7,987	82	125	0	1,859	168	3,932	574	249	2,772
317	37603	Anode	15.60	Distribution Plant - Comm	4,837	2,660	979	10	15	0	228	21	482	70	31	340
318	37604	Lead Clamp	15.60	Distribution Plant - Comm	4,136	2,275	837	9	13	0	195	18	412	60	26	291
319	37802	Meas & Reg. Sta. Equip - General	15.60	Distribution Plant - Comm	2,130	1,171	431	4	7	0	100	9	212	31	13	150
320	37900	Meas & Reg. Sta. Equip - City Gate	15.60	Distribution Plant - Comm	1,276	702	258	3	4	0	50	5	127	19	8	90
321	37908	Meas & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	18	10	4	0	0	0	1	0	2	0	0	1
322	38000	Services	15.60	Distribution Plant - Comm	31,785	17,482	6,436	66	101	0	1,498	136	3,169	463	201	2,234
323	38100	Meters	15.60	Distribution Plant - Comm	16,324	8,979	3,306	34	52	0	769	70	1,627	238	103	1,147
324	38200	Meter Installations	15.60	Distribution Plant - Comm	9,280	3,416	35	35	53	0	755	72	1,682	246	106	1,186
325	38300	House Regulators	15.60	Distribution Plant - Comm	2,604	1,432	527	5	8	0	123	11	260	38	16	183
326	38400	House Reg. Installations	15.60	Distribution Plant - Comm	124	68	25	0	0	0	6	1	12	2	1	9
327	38500	Ind. Meas. & Reg. Sta. Equipment	15.60	Distribution Plant - Comm	693	381	140	1	2	0	33	3	69	10	4	49
328	38600	Other Prop. On Cust. Prem	15.60	Distribution Plant - Comm	80	44	16	0	0	0	4	0	8	1	1	6
329																
330		Total Distribution Plant			142,229	78,228	28,800	297	450	1	6,703	607	14,179	2,071	897	9,995

Atmos Energy Corporation, Colorado-Kansas Division																
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Test Year Ending March 31, 2022																
ALLOCATION OF DEPRECIATION EXPENSE																
331																
332		General:														
333																
334	38900	Land & Land Rights	99.00	-												
335	39000	Structures & Improvements	23.60	General Plant - Comm	197	108	40	0	1	0	9	1	20	3	1	14
336	39003	Improvements	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0	0
337	39004	Air Conditioning Equipment	23.60	General Plant - Comm	7	4	1	0	0	0	0	0	1	0	0	0
338	39009	Improvement to Leased Premises	23.60	General Plant - Comm	5	3	1	0	0	0	0	0	1	0	0	0
339	39100	Office Furniture & Equipment	23.60	General Plant - Comm	58	32	12	0	0	0	3	0	6	1	0	4
340	39103	Office Furn. Copiers & Type	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
341	39200	Transportation Equipment	23.60	General Plant - Comm	38	21	8	0	0	0	2	0	4	1	0	3
342	39300	Stores Equipment	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
343	39400	Tools, Shop & Garage Equipment	23.60	General Plant - Comm	443	244	90	1	1	0	21	2	44	6	3	31
344	39500	Laboratory Equipment	23.60	General Plant - Comm	1	1	0	0	0	0	0	0	0	0	0	0
345	39600	Power Operated Equipment	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
346	39603	Ditchers	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
347	39604	Backhoes	23.60	General Plant - Comm	0	0	0	0	0	0	0	0	0	0	0	0
348	39605	Welders	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
349	39700	Communication Equipment	23.60	General Plant - Comm	293	161	59	1	1	0	14	1	29	4	2	21
350	39701	Communication Equipment - Mobile Radios	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
351	39702	Communication Equipment - Fixed Radios	23.60	General Plant - Comm	59	32	12	0	0	0	3	0	6	1	0	4
352	39800	Miscellaneous Equipment	23.60	General Plant - Comm	68	37	14	0	0	0	3	0	7	1	0	5
353	39900	Other Tangible Property - Servers - H/W	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
354	39901	Other Tangible Property - Servers - S/W	23.60	General Plant - Comm	16	9	3	0	0	0	1	0	2	0	0	1
355	39902	Other Tangible Property - Network - H/W	23.60	General Plant - Comm	8	4	2	0	0	0	0	0	1	0	0	1
356	39903	Other Tang. Property - CPU	23.60	General Plant - Comm	704	387	143	1	2	0	33	3	70	10	4	49
357	39904	Other Tangible Property - Mfr - Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
358	39905	Other Tang. Property - PC Hardware	99.00	-	0	-	-	-	-	-	-	-	-	-	-	-
359	39906	Other Tang. Property - PC Software	23.60	General Plant - Comm	507	279	103	1	2	0	24	2	51	7	3	36
360	39907	Other Tang. Property - Mainframe S/W	23.60	General Plant - Comm	20	11	4	0	0	0	1	0	2	0	0	1
361	39908	Other Tang. Property - Application Software	23.60	General Plant - Comm	0	-	-	-	-	-	-	-	-	-	-	-
362																
363																
364		Total General Plant			2,424	1,333	491	5	8	0	114	10	242	35	15	170
365																
366		TOTAL DIRECT DEPRECIATION EXPENSE			144,654	79,561	29,291	302	458	1	6,817	617	14,421	2,107	913	10,166
367																
368		Shared Services General Office:	23.60	General Plant - Comm	1,643	903	333	3	5	0	77	7	164	24	10	115
369		Shared Services Customer Support:	23.60	General Plant - Comm	2,019	1,110	409	4	6	0	95	9	201	29	13	142
370		Colorado-Kansas General Office:	23.60	General Plant - Comm	145	80	29	0	0	0	7	1	14	2	1	10
371																
372		TOTAL DEPRECIATION EXPENSE - COMMODITY			148,460	81,655	30,062	310	470	1	6,996	634	14,800	2,162	937	10,433

Atmos Energy Corporation, Colorado-Kansas Division																
Kansas Jurisdiction Case No. 22-ATMG -RTS																
Test Year Ending March 31, 2022																
ALLOCATION OF DEPRECIATION EXPENSE																
Total Depreciation Expense																
Line No.	Acct. No.	Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
373			Intangible Plant:													
374																
375	30100		Organization	0	-	-	-	-	-	-	-	-	-	-	-	-
376	30200		Franchises & Consents	0	-	-	-	-	-	-	-	-	-	-	-	-
377	30300		Misc Intangible Plant	0	-	-	-	-	-	-	-	-	-	-	-	-
378																
379			Total Intangible Plant:	0	-	-	-	-	-	-	-	-	-	-	-	-
380																
381			Production Plant:													
382																
383	32520		Producing Leaseholds	0	-	-	-	-	-	-	-	-	-	-	-	-
384	32540		Rights of Ways	0	-	-	-	-	-	-	-	-	-	-	-	-
385	33100		Production Gas Wells Equipment	0	-	-	-	-	-	-	-	-	-	-	-	-
386	33201		Field Lines	0	-	-	-	-	-	-	-	-	-	-	-	-
387	33202		Tributary Lines	0	-	-	-	-	-	-	-	-	-	-	-	-
388	33400		Field Meas. & Reg. Sta. Equip	0	-	-	-	-	-	-	-	-	-	-	-	-
389	33600		Purification Equipment	0	-	-	-	-	-	-	-	-	-	-	-	-
390																
391			Total Production Plant	0	-	-	-	-	-	-	-	-	-	-	-	-
392																
393			Storage Plant:													
394																
395	35010		Land	0	-	-	-	-	-	-	-	-	-	-	-	-
396	35020		Rights of Way	7,225	5,276	1,893	19	37	-	-	-	-	-	-	-	-
397	35100		Structures and Improvements	659	481	173	2	3	-	-	-	-	-	-	-	-
398	35102		Compression Station Equipment	0	-	-	-	-	-	-	-	-	-	-	-	-
399	35103		Meas. & Reg. Sta. Structures	0	-	-	-	-	-	-	-	-	-	-	-	-
400	35104		Other Structures	0	-	-	-	-	-	-	-	-	-	-	-	-
401	35200		Wells & Rights of Way	34,763	25,384	9,107	93	178	-	-	-	-	-	-	-	-
402	35201		Well Construction	0	-	-	-	-	-	-	-	-	-	-	-	-
403	35202		Reservoirs	0	-	-	-	-	-	-	-	-	-	-	-	-
404	35203		Cushion Gas	0	-	-	-	-	-	-	-	-	-	-	-	-
405	35210		Leaseholds	0	-	-	-	-	-	-	-	-	-	-	-	-
406	35211		Storage Rights	0	-	-	-	-	-	-	-	-	-	-	-	-
407	35300		Pipelines	21,072	15,387	5,521	57	108	-	-	-	-	-	-	-	-
408	35400		Compressor Station Equipment	54,023	39,448	14,153	145	277	-	-	-	-	-	-	-	-
409	35500		Meas. & Reg. Equipment	1,297	947	340	3	7	-	-	-	-	-	-	-	-
410	35600		Purification Equipment	3,086	2,911	1,044	11	20	-	-	-	-	-	-	-	-
411	35700		Other Equipment	2,061	1,505	540	6	11	-	-	-	-	-	-	-	-
412																
413			Total Storage Plant	125,086	91,338	32,770	336	641	-	-	-	-	-	-	-	-
414																
415			Transmission:													
416																
417	36500		Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-
418	36530		Rights of Way	0	-	-	-	-	-	-	-	-	-	-	-	-
419	36602		Structures & Improvements	0	-	-	-	-	-	-	-	-	-	-	-	-
420	36603		Other Structures	0	-	-	-	-	-	-	-	-	-	-	-	-
421	36700		Mains Cathodic Protection	58,632	38,192	13,702	140	268	-	-	-	5,067	1,262	-	-	-
422	36701		Mains - Steel	2,544	1,657	595	6	12	-	-	-	230	55	-	-	-
423	36900		Meas. & Reg. Equipment	3,379	2,201	790	8	15	-	-	-	292	73	-	-	-
424	36901		Meas. & Reg. Equipment	0	-	-	-	-	-	-	-	-	-	-	-	-
425																
426			Total Transmission Plant	64,556	42,050	15,087	155	295	-	-	-	5,579	1,390	-	-	-
427																
428			Distribution:													
429																
430	37400		Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-
431	37401		Land	0	-	-	-	-	-	-	-	-	-	-	-	-
432	37402		Land Rights	4,936	3,841	720	8	9	2	111	2	172	57	10	5	
433	37403		Land Other	0	-	-	-	-	-	-	-	-	-	-	-	-
434	37500		Structures & Improvements	2,458	1,913	359	4	5	1	55	1	86	28	5	2	
435	37501		Structures & Improvements T.&B.	0	-	-	-	-	-	-	-	-	-	-	-	-
436	37502		Land Rights	0	-	-	-	-	-	-	-	-	-	-	-	-
437	37503		Improvements	0	-	-	-	-	-	-	-	-	-	-	-	-
438	37600		Mains Cathodic Protection	105,522	82,113	15,391	173	194	35	2,370	42	3,682	1,210	207	103	
439	37601		Mains - Steel	1,815,117	1,412,456	264,751	2,978	3,341	611	40,772	726	63,342	20,812	3,554	1,776	
440	37602		Mains - Plastic	3,471,708	2,701,553	506,379	5,696	6,390	1,168	77,983	1,388	121,151	39,807	6,797	3,397	
441	37603		Anode	425,717	331,277	62,095	698	784	143	9,563	170	14,856	4,881	833	417	
442	37604		Lead Clamp	363,994	283,247	53,092	597	670	122	8,176	146	12,702	4,174	713	356	
443	37800		Meas. & Reg. Sta. Equip - General	187,448	145,865	27,341	308	345	63	4,211	75	6,541	2,149	367	183	
444	37900		Meas. & Reg. Sta. Equip - City Gate	112,337	87,817	16,385	184	207	38	2,523	45	3,920	1,288	220	110	
445	37908		Meas. & Reg. Sta. Equipment	1,549	1,206	226	3	3	1	35	1	54	18	3	2	
446	38000		Services	2,797,594	2,176,982	408,053	4,590	5,149	941	62,841	1,118	97,627	32,078	5,477	2,737	
447	38100		Meters	1,436,792	1,110,257	209,569	2,357	2,644	463	32,274	574	50,139	16,474	2,843	1,406	
448	38200		Meter Installations	1,485,023	1,155,589	216,604	2,436	2,733	500	33,357	594	51,822	17,027	2,907	1,453	
449	38300		House Regulators	229,187	178,344	33,429	376	422	77	5,148	92	7,998	2,628	449	224	
450	38400		House Reg. Installations	10,892	8,476	1,589	18	20	4	245	4	380	125	21	11	
451	38500		Ind. Meas. & Reg. Sta. Equipment	61,031	47,492	8,902	100	112	21	1,371	24	2,130	700	119	60	
452	38600		Other Prop. On Cust. Prem	7,081	5,510	1,033	12	13	2	159	3	247	81	14	7	
453																
454			Total Distribution Plant	12,518,384	9,741,337	1,825,915	20,537	23,040	4,211	281,195	5,004	436,850	143,537	24,509	12,248	

Atmos Energy Corporation, Colorado-Kansas Division														
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ALLOCATION OF DEPRECIATION EXPENSE														
455														
456		General:												
457														
458	38900	Land & Land Rights	0	-	-	-	-	-	-	-	-	-	-	-
459	39000	Structures & Improvements	55,957	46,073	7,077	75	71	23	805	21	1,233	482	70	26
460	39003	Improvements	39	32	5	0	0	0	1	0	1	0	0	0
461	39004	Air Conditioning Equipment	1,881	1,557	239	3	2	1	27	1	42	16	2	1
462	39009	Improvement to Leased Premises	1,494	1,230	189	2	2	1	21	1	33	13	2	1
463	39100	Office Furniture & Equipment	16,492	13,579	2,086	22	21	7	237	6	363	142	21	8
464	39103	Office Furn. Copiers & Type	0	-	-	-	-	-	-	-	-	-	-	-
465	39200	Transportation Equipment	10,723	8,829	1,356	14	14	4	154	4	236	92	13	5
466	39300	Stores Equipment	272	224	34	0	0	0	4	0	6	2	0	0
467	39400	Tools, Shop & Garage Equipment	125,796	103,576	15,909	170	160	51	1,810	48	2,771	1,084	158	58
468	39500	Laboratory Equipment	401	330	51	1	1	0	6	0	9	3	1	0
469	39600	Power Operated Equipment	0	-	-	-	-	-	-	-	-	-	-	-
470	39603	Ditchers	0	-	-	-	-	-	-	-	-	-	-	-
471	39604	Backhoes	14	11	2	0	0	0	0	0	0	0	0	0
472	39605	Welders	0	-	-	-	-	-	-	-	-	-	-	-
473	39700	Communication Equipment	83,325	68,607	10,538	112	106	34	1,199	32	1,835	718	105	38
474	39701	Communication Equipment - Mobile Radios	0	-	-	-	-	-	-	-	-	-	-	-
475	39702	Communication Equipment - Fixed Radios	16,675	13,730	2,109	22	21	7	240	6	367	144	21	8
476	39800	Miscellaneous Equipment	19,278	15,873	2,438	26	25	8	277	7	425	166	24	9
477	39900	Other Tangible Property - Servers - H/W	0	-	-	-	-	-	-	-	-	-	-	-
478	39901	Other Tangible Property - Servers - S/W	4,414	3,634	558	6	6	2	64	2	97	38	6	2
479	39902	Other Tangible Property - Network - H/W	2,177	1,793	275	3	3	1	31	1	48	19	3	1
480	39903	Other Tang. Property - CPU	200,048	164,712	25,300	270	255	82	2,878	76	4,406	1,724	252	92
481	39904	Other Tangible Property - Nf - Hardware	0	-	-	-	-	-	-	-	-	-	-	-
482	39905	Other Tang. Property - PC Hardware	0	-	-	-	-	-	-	-	-	-	-	-
483	39906	Other Tang. Property - PC Software	144,013	118,575	18,213	194	184	59	2,072	55	3,172	1,241	181	67
484	39907	Other Tang. Property - Mainframe S/W	5,635	4,639	713	8	7	2	81	2	124	49	7	3
485	39908	Other Tang. Property - Application Software	0	-	-	-	-	-	-	-	-	-	-	-
486														
487														
488		Total General Plant	688,645	567,004	87,093	928	878	281	9,908	263	15,169	5,936	867	318
489														
490		TOTAL DIRECT DEPRECIATION EXPENSE	13,396,671	10,441,729	1,960,866	21,956	24,855	4,492	291,103	5,267	457,598	150,864	25,376	12,566
491														
492		Shared Services General Office:	466,587	384,170	59,009	629	595	190	6,713	178	10,277	4,022	587	216
493		Shared Services Customer Support:	573,438	472,147	72,523	773	731	234	8,251	219	12,631	4,943	722	265
494		Colorado-Kansas General Office:	41,063	33,810	5,193	55	52	17	591	16	904	354	52	19
495														
496		TOTAL DEPRECIATION EXPENSE	14,477,758	11,331,855	2,097,591	23,413	26,233	4,933	306,658	5,679	481,411	160,183	26,737	13,066

Atmos Energy Corporation, Colorado-Kansas Division															
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ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX															
1	Customer														
2															
3															
4	Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible	
5	Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport	
6															
7	Taxes Other Than Income														
8															
9	Non Revenue Related:														
10	Payroll Related	25.2	Payroll - Cust	197,252	181,193	14,578	111	24	104	417	10	319	408	41	47
11	Property Related	20.2	Gross Plant - Cust	5,043,646	4,433,579	509,036	5,070	1,845	2,663	21,545	2,812	32,221	31,226	2,197	1,453
12	Public Service Commission Assessment	20.2	Gross Plant - Cust	159,953	140,605	16,143	161	59	84	683	89	1,022	990	70	46
13	Other	21.2	Other Taxes - Cust	747,600	658,285	74,692	739	267	395	3,133	403	4,642	4,513	319	214
14	Total Non Revenue Related:			6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
15															
16	Revenue Related:														
17	State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
18	Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
19	Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
20	Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-
21															
22	Total Taxes, Other Than Income			6,148,450	5,413,663	614,449	6,080	2,194	3,245	25,777	3,314	38,203	37,137	2,627	1,760
23															
24	Allowance for Step Rate	22.0	Taxable Income	(2,852,427)	(900,348)	(1,001,118)	(8,757)	(2,931)	(6,407)	(72,630)	(16,087)	(412,843)	(56,898)	(20,576)	(353,831)
25															
26	Interest Expense	19.2	Rate Base - Cust	2,792,524	2,452,713	283,550	2,828	1,030	1,484	11,910	1,570	17,974	17,428	1,226	810

Atmos Energy Corporation, Colorado-Kansas Division																
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ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX																
55																
56		Commodity														
57																
58																
59																
60		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible	
61		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport	
62																
63		Taxes Other Than Income														
64																
65		Non Revenue Related:														
66		Payroll Related	25.6	Payroll - Comm	378	208	77	1	1	0	18	2	38	6	2	27
67		Property Related	20.6	Gross Plant - Comm	87,059	47,884	17,629	182	276	1	4,103	372	8,679	1,268	549	6,118
68		Public Service Commission Assessment	20.6	Gross Plant - Comm	2,761	1,519	559	6	9	0	130	12	275	40	17	194
69		Other	21.6	Other Taxes - Comm	12,904	7,098	2,613	27	41	0	608	55	1,286	188	81	907
70		Total Non Revenue Related:			103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246
71																
72		Revenue Related:														
73		State Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
74		Local Gross Receipts - Tax	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
75		Other	99.0	-	0	-	-	-	-	-	-	-	-	-	-	-
76		Total Revenue Related:			0	-	-	-	-	-	-	-	-	-	-	-
77																
78		Total Taxes, Other Than Income			103,102	56,708	20,877	215	326	1	4,859	440	10,278	1,502	651	7,246
79																
80		Allowance for Step Rate	22.0	Taxable Income	(50,569)	(15,962)	(17,748)	(155)	(52)	(114)	(1,288)	(285)	(7,319)	(1,009)	(365)	(6,273)
81																
82		Interest Expense	19.6	Rate Base - Comm	48,202	26,512	9,761	101	153	0	2,272	206	4,805	702	304	3,387

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Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF TAXES, OTHER THAN INCOME & NET DEDUCTIONS FOR INCOME TAX															
83															
84															
85															
86															
87															
88		Allocation	Allocation	Total	Residential	Com/PA	Schools	Industrial	SGS	Irrigation	Interruptible	Firm	Schools	Irrigation	Interruptible
89		Factor	Basis	Company	Sales	Sales	Sales	Sales	Sales	Sales	Sales	Transport	Transport	Transport	Transport
90															
91															
92															
93															
94				246,055	214,369	26,483	242	257	104	1,630	12	1,946	810	130	74
95				8,139,641	6,344,595	1,195,124	13,368	15,206	2,720	176,309	3,183	275,356	90,903	15,306	7,571
96				258,139	201,211	37,902	424	482	86	5,591	101	8,733	2,883	485	240
97				1,206,507	941,982	176,544	1,969	2,250	403	25,893	458	40,362	13,279	2,245	1,121
98				9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
99															
100															
101				0	-	-	-	-	-	-	-	-	-	-	-
102				0	-	-	-	-	-	-	-	-	-	-	-
103				0	-	-	-	-	-	-	-	-	-	-	-
104				0	-	-	-	-	-	-	-	-	-	-	-
105															
106				9,850,342	7,702,157	1,436,053	16,002	18,195	3,314	209,424	3,754	326,396	107,874	18,167	9,006
107															
108				(4,867,354)	(1,536,346)	(1,708,298)	(14,942)	(5,002)	(10,934)	(123,935)	(27,450)	(704,472)	(97,091)	(35,111)	(603,773)
109															
110				4,506,689	3,525,566	668,720	7,419	8,531	1,514	91,489	1,776	141,790	47,778	7,907	4,198

Atmos Energy Corporation, Colorado-Kansas Division															
Kansas Jurisdiction Case No. 22-ATMG-RTS															
Test Year Ending March 31, 2022															
ALLOCATION OF REVENUES															
1															
2															
3	Total Revenues														
4															
5															
6															
7															
8		Allocation Factor	Allocation Basis	Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
9	Rate Schedule Revenue:														
10	Base Revenues	Input		65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
11	Base Revenue Increase	Input		0	-	-	-	-	-	-	-	-	-	-	-
12	Rider GCR	Input		0	-	-	-	-	-	-	-	-	-	-	-
13	Rider FF and Rider Tax	Input		0	-	-	-	-	-	-	-	-	-	-	-
14															
15															
16	Total Rate Schedule Revenue			65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
17	Other Revenue:														
18															
19	Special Contract Revenues		1.0 Total Throughput	359,637	197,805	72,823	750	1,138	4	16,948	1,535	35,853	5,238	2,269	25,274
20	Ad Valorem Surcharge		1.3 Total Firm Throughput	0	-	-	-	-	-	-	-	-	-	-	-
21	GSRs Revenues	Input		0	-	-	-	-	-	-	-	-	-	-	-
22	Misc. Service Revenues		2.5 Meters/Services	0	-	-	-	-	-	-	-	-	-	-	-
23															
24															
25	Total Non-Rate Revenue			359,637	197,805	72,823	750	1,138	4	16,948	1,535	35,853	5,238	2,269	25,274
26															
27	TOTAL REVENUE			66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
28															
29	Proposed Revenue Increase			8,740,530	8,596,234	-	-	20,786	-	123,510	-	-	-	-	-
30															
31	Rate Revenue Target			74,493,970	55,608,945	11,627,663	118,562	133,803	42,462	1,469,538	73,996	3,170,378	742,538	167,962	1,338,123

Atmos Energy Corporation, Colorado-Kansas Division														
Kansas Jurisdiction Case No. 22-ATMG-RTS														
Test Year Ending March 31, 2022														
ALLOCATION FACTORS														
		Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport	
1.00	Input	Value	194,491,887	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	19,389,174	2,832,611	1,227,269	13,668,207
	Total Throughput	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	157,374,626	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	830,000	-	-	-	-
1.20	Sales Mcf	%	100.0000%	67.9734%	25.0249%	0.2578%	0.3911%	0.0012%	5.8241%	0.5274%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	179,993,680	106,972,846	39,382,881	405,735	615,507	1,928	9,165,730	-	19,389,174	2,832,611	1,227,269	-
1.30	Total Firm Throughput	%	100.0000%	59.4314%	21.8801%	0.2254%	0.3420%	0.0011%	5.0923%	0.0000%	10.7721%	1.5737%	0.6818%	0.0000%
	Internally Generated	Value	290,064,887	-	-	-	-	-	-	-	19,389,174	90,225,238	90,225,238	90,225,238
1.40	Transport Mcf	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	6.6844%	31.1052%	31.1052%	31.1052%
	Input	Value	79,830,482	63,173,180	16,391,463	27,538	237,083	1,217	-	-	-	-	-	-
1.50	Winter Volumes Excluding Transport	%	100.0000%	79.1342%	20.5328%	0.0345%	0.2970%	0.0015%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	169,598,753	106,972,846	39,382,881	405,735	615,507	-	-	-	19,389,174	2,832,611	-	-
1.60	Mcf less Interruptible, SGS, Irrigation	%	100.0000%	63.0741%	23.2212%	0.2392%	0.3629%	0.0000%	0.0000%	0.0000%	11.4324%	1.6702%	0.0000%	0.0000%
	Internally Generated	Value	147,376,968	106,972,846	39,382,881	405,735	615,507	-	-	-	-	-	-	-
1.80	Mcf less Interruptible, SGS, Irrigation, Transport	%	100.0000%	72.5845%	26.7225%	0.2753%	0.4176%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1,663,050	1,533,327	119,014	872	168	874	3,199	16	2,015	2,860	313	392
2.00	Bills	%	100.0000%	92.1997%	7.1564%	0.0525%	0.0101%	0.0525%	0.1924%	0.0010%	0.1212%	0.1720%	0.0188%	0.0236%
	Internally Generated	Value	1,657,470	1,533,327	119,014	872	168	874	3,199	16	-	-	-	-
2.10	Bills (Sales)	%	100.0000%	92.5101%	7.1805%	0.0526%	0.0102%	0.0527%	0.1930%	0.0010%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	5,580	-	-	-	-	-	-	-	2,015	2,860	313	392
2.20	Bills (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	36.1111%	51.2545%	5.6093%	7.0251%
	Internally Generated	Value	1,658,256	1,533,327	119,014	872	168	0	0	0	2,015	2,860	0	0
2.30	Bills less Interruptible, SGS, Irrigation	%	100.0000%	92.4662%	7.1770%	0.0526%	0.0102%	0.0000%	0.0000%	0.0000%	0.1215%	0.1725%	0.0000%	0.0000%
	Internally Generated	Value	1,653,381	1,533,327	119,014	872	168	0	0	0	0	0	0	0
2.40	Bills less Interruptible, SGS, Irrigation, Transport	%	100.0000%	92.7389%	7.1982%	0.0528%	0.0102%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	141,259	129,944	10,397	67	14	74	252	49	196	235	25	6
2.50	Meters/Services	%	100.0000%	91.9899%	7.3602%	0.0474%	0.0099%	0.0524%	0.1784%	0.0347%	0.1388%	0.1664%	0.0177%	0.0042%
	Internally Generated	Value	140,797	129,944	10,397	67	14	74	252	49	-	-	0	0
2.60	Meters/Services (Sales)	%	100.0000%	92.2917%	7.3844%	0.0476%	0.0099%	0.0526%	0.1790%	0.0348%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	462	0	0	0	0	0	0	-	196	235	25	6
2.70	Meters/Services (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	42.4242%	50.8658%	5.4113%	1.2987%
	Input	Value	1,116,959	722,803	259,329	2,657	5,076	5	5,824	0	95,898	23,891	1,475	0
2.90	Winter Peak Month (CP)	%	100.0000%	64.7117%	23.2174%	0.2379%	0.4545%	0.0005%	0.5215%	0.0000%	8.5856%	2.1389%	0.1321%	0.0000%
	Internally Generated	Value	995,695	722,803	259,329	2,657	5,076	5	5,824	0	0	0	0	0
2.91	Winter Peak Month (Sales)	%	100.0000%	72.5928%	26.0450%	0.2669%	0.5098%	0.0005%	0.5850%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	121,264	0	0	0	0	0	0	0	95,898	23,891	1,475	0
2.92	Winter Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	79.0821%	19.7014%	1.2164%	0.0000%
	Internally Generated	Value	1,109,654	722,803	259,329	2,657	5,076	0	0	0	95,898	23,891	0	0
2.93	Winter Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	65.1377%	23.3703%	0.2395%	0.4575%	0.0000%	0.0000%	0.0000%	8.6422%	2.1530%	0.0000%	0.0000%
	Internally Generated	Value	989,866	722,803	259,329	2,657	5,076	0	0	0	0	0	0	0
2.94	Winter Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	73.0203%	26.1984%	0.2685%	0.5128%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1,177,455	722,803	259,329	3,182	5,076	23	62,054	0	95,898	23,891	5,200	0
3.00	Peak Month (NCP)	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	1,052,467	722,803	259,329	3,182	5,076	23	62,054	0	0	0	0	0
3.10	Peak Month (Sales)	%	100.0000%	68.6770%	24.6401%	0.3023%	0.4823%	0.0022%	5.8960%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Atmos Energy Corporation, Colorado-Kansas Division Kansas Jurisdiction Case No. 22-ATMG-RTS Test Year Ending March 31, 2022														
ALLOCATION FACTORS														
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	Internally Generated	Value	124,989	0	0	0	0	0	0	0	95,898	23,891	5,200	0
3.20	Peak Month (Transport)	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	76.7254%	19.1143%	4.1603%	0.0000%
	Internally Generated	Value	1,110,179	722,803	259,329	3,182	5,076	0	0	0	95,898	23,891	0	0
3.30	Peak Month less Interruptible, SGS, Irrigation	%	100.0000%	65.1069%	23.3592%	0.2866%	0.4573%	0.0000%	0.0000%	0.0000%	8.6381%	2.1520%	0.0000%	0.0000%
	Internally Generated	Value	990,390	722,803	259,329	3,182	5,076	0	0	0	0	0	0	0
3.40	Peak Month less Interruptible, SGS, Irrigation, Transport	%	100.0000%	72.9816%	26.1845%	0.3213%	0.5126%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	32,052,225	29,100,940	2,767,305	14,231	3,478	17,285	103,633	7,334	6,362	23,106	8,551	0
3.60	Small Meter Investment	%	100.0000%	90.7923%	8.6337%	0.0444%	0.0109%	0.0539%	0.3233%	0.0229%	0.0198%	0.0721%	0.0267%	0.0000%
	Input	Value	6,058,961	67,081	4,000,846	76,952	38,094	3,170	309,278	52,048	767,353	682,463	34,294	27,382
3.80	Large Meter Investment	%	100.0000%	1.1071%	66.0319%	1.2701%	0.6287%	0.0523%	5.1045%	0.8590%	12.6648%	11.2637%	0.5660%	0.4519%
	Input	Value	38,111,185	29,168,020	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
4.00	Meter Investment	%	100.0000%	76.5340%	17.7590%	0.2393%	0.1091%	0.0537%	1.0834%	0.1558%	2.0302%	1.8513%	0.1124%	0.0718%
	Internally Generated	Value	38,111,185	29,168,020	6,768,151	91,183	41,572	20,454	412,912	59,381	773,716	705,568	42,846	27,382
4.10	Meter Installations	%	100.0000%	76.5340%	17.7590%	0.2393%	0.1091%	0.0537%	1.0834%	0.1558%	2.0302%	1.8513%	0.1124%	0.0718%
	Input	Value	1	1	-	-	-	-	-	-	-	-	-	-
4.20	Direct to Residential	%	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	1	-	-	-	-	-	-	-	-	-
4.40	Direct to Commercial & Public Authority	%	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	1	-	-	-	-	-	-	-	-
4.60	Direct to Schools	%	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	1	-	-	-	-	-	-	-
4.80	Direct to Industrial	%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	1	-	-	-	-	-	-
5.00	Direct to SGS	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	1	-	-	-	-	-
5.20	Direct to Interruptible Sales	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	1	-	-	-	-	-
5.40	Direct to Irrigation Sales	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	1	-	-	-	-
5.60	Direct to Firm Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	-	1	-	-	-
5.70	Direct to Schools Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	-	1	-	-	-
5.72	Direct to Irrigation Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	Input	Value	1	-	-	-	-	-	-	-	-	-	-	1
5.80	Direct to Interruptible Transport	%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	Internally Generated	Value	432,774,261	336,179,019	64,078,943	718,501	824,077	142,686	9,565,443	169,504	14,950,821	4,900,220	830,180	414,866
6.00	P, S, T & D Plant	%	100.0000%	77.6800%	14.8066%	0.1660%	0.1904%	0.0330%	2.2103%	0.0392%	3.4546%	1.1323%	0.1918%	0.0959%
	Internally Generated	Value	264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301
6.20	P, S, T & D Plant - Customer	%	100.0000%	87.8574%	10.1246%	0.1010%	0.0369%	0.0528%	0.4297%	0.0563%	0.6445%	0.6240%	0.0438%	0.0289%
	Internally Generated	Value	163,616,190	101,286,663	36,339,893	441,354	711,368	3,080	8,202,469	0	12,766,881	3,180,565	683,917	0
6.40	P, S, T & D Plant - Demand	%	100.0000%	61.9050%	22.2105%	0.2697%	0.4348%	0.0019%	5.0132%	0.0000%	7.8029%	1.9439%	0.4180%	0.0000%
	Internally Generated	Value	4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565
6.60	P, S, T & D Plant - Commodity	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	26,572,189	21,270,732	3,741,051	39,616	50,195	8,658	482,828	3,951	707,294	218,409	40,200	9,255
7.00	Allocated O&M Expenses	%	100.0000%	80.0489%	14.0788%	0.1491%	0.1889%	0.0326%	1.8170%	0.0149%	2.6618%	0.8219%	0.1513%	0.0348%
	Internally Generated	Value	16,122,135	14,588,734	1,343,289	11,504	3,317	8,488	46,237	3,639	52,226	55,966	4,626	4,111
7.20	Allocated O&M Expenses - Cust	%	100.0000%	90.4888%	8.3320%	0.0714%	0.0206%	0.0527%	0.2868%	0.0226%	0.3239%	0.3471%	0.0287%	0.0255%

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ALLOCATION FACTORS														
			Total Company	Residential Sales	Com/PA Sales	Schools Sales	Industrial Sales	SGS Sales	Irrigation Sales	Interruptible Sales	Firm Transport	Schools Transport	Irrigation Transport	Interruptible Transport
	Internally Generated	Value	10,376,864	6,641,743	2,382,942	27,959	46,647	169	433,142	0	647,772	161,377	35,113	0
7.40	Allocated O&M Expenses - Demand	%	100.0000%	64.0053%	22.9640%	0.2694%	0.4495%	0.0016%	4.1741%	0.0000%	6.2425%	1.5552%	0.3384%	0.0000%
	Internally Generated	Value	73,190	40,255	14,820	153	232	1	3,449	312	7,296	1,066	462	5,144
7.60	Allocated O&M Expenses - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Input	Value	600,364	585,186	11,327	0	0	0	3,500	0	350	0	0	0
8.00	Customer Deposits Factor	%	100.0000%	97.4720%	1.8867%	0.0000%	0.0000%	0.0000%	0.5830%	0.0000%	0.0583%	0.0000%	0.0000%	0.0000%
	Internally Generated	Value	321,440,180	250,462,925	47,093,479	527,399	597,640	107,654	7,014,931	126,361	10,978,947	3,618,783	609,810	302,252
9.00	Allocated Net Plant	%	100.0000%	77.9190%	14.6508%	0.1641%	0.1859%	0.0335%	2.1823%	0.0393%	3.4155%	1.1258%	0.1897%	0.0940%
	Internally Generated	Value	199,595,485	175,434,854	20,156,755	200,831	73,126	105,372	853,589	111,500	1,277,276	1,237,612	87,050	57,520
9.20	Allocated Net Plant - Cust	%	100.0000%	87.8952%	10.0988%	0.1006%	0.0366%	0.0528%	0.4277%	0.0559%	0.6399%	0.6201%	0.0436%	0.0288%
	Internally Generated	Value	118,362,280	73,112,701	26,231,565	319,303	513,493	2,247	5,997,228	0	9,354,504	2,330,453	500,785	0
9.40	Allocated Net Plant - Demand	%	100.0000%	61.7703%	22.1621%	0.2698%	0.4338%	0.0019%	5.0668%	0.0000%	7.9033%	1.9689%	0.4231%	0.0000%
	Internally Generated	Value	3,482,415	1,915,370	705,158	7,265	11,021	35	164,114	14,861	347,167	50,718	21,974	244,732
9.60	Allocated Net Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	9,557,128	6,819,368	1,677,623	19,701	26,924	2,030	328,729	2,150	507,305	142,953	27,874	2,472
10.00	Composite of Accts. 871-879 & 886-893	%	100.0000%	71.3537%	17.5536%	0.2061%	0.2817%	0.0212%	3.4966%	0.0225%	5.3081%	1.4958%	0.2917%	0.0259%
	Internally Generated	Value	3,619,441	3,175,722	370,240	3,669	1,347	1,914	15,919	2,062	23,334	22,594	1,613	1,027
10.20	Composite of Accts. 871-879 & 886-893 - Cust	%	100.0000%	87.7407%	10.2292%	0.1014%	0.0372%	0.0529%	0.4398%	0.0570%	0.6447%	0.6242%	0.0446%	0.0284%
	Internally Generated	Value	5,917,123	3,632,335	1,303,219	15,990	25,511	116	311,841	0	481,921	120,059	26,131	0
10.40	Composite of Accts. 871-879 & 886-893 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	20,564	11,311	4,164	43	65	0	969	88	2,050	299	130	1,445
10.60	Composite of Accts. 871-879 & 886-893 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	239,060,546	189,205,586	31,834,688	241,735	470,119	69,016	5,879,230	[16,862]	8,797,547	2,156,529	485,707	[30,908]
11.00	Composite of Accts. 376 & 380	%	100.0000%	79.1455%	13.3166%	0.1011%	0.1967%	0.0289%	2.4593%	-0.0071%	3.6800%	0.9021%	0.2032%	-0.0129%
	Internally Generated	Value	130,567,449	122,469,125	7,980,095	37,536	(1,187)	68,295	110,873	6,680	(101,185)	(20,967)	10,152	8,093
11.20	Composite of Accts. 376 & 380 - Cust	%	100.0000%	93.7976%	6.1119%	0.0287%	-0.0009%	0.0523%	0.0849%	0.0051%	-0.0775%	-0.0161%	0.0078%	0.0062%
	Internally Generated	Value	109,912,667	67,471,924	24,207,753	297,013	473,876	2,159	5,792,558	0	8,951,850	2,230,141	485,393	0
11.40	Composite of Accts. 376 & 380 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	(1,419,571)	(735,463)	(353,159)	(92,814)	(2,570)	(1,439)	(24,201)	(23,543)	(53,118)	(52,645)	(9,838)	(38,941)
11.60	Composite of Accts. 376 & 380 - Comm	%	100.0000%	51.8088%	24.8779%	6.5382%	0.1810%	0.1014%	1.7048%	1.6584%	3.7418%	3.7085%	0.6931%	2.7432%
	Internally Generated	Value	189,959,977	133,637,408	33,128,358	382,562	588,653	29,621	7,296,050	74	11,245,745	2,724,816	620,995	305,694
12.00	Composite of Accts. 374-379	%	100.0000%	70.3503%	17.4397%	0.2014%	0.3099%	0.0156%	3.8408%	0.0000%	5.9201%	1.4344%	0.3269%	0.1609%
	Internally Generated	Value	51,459,960	48,884,951	2,698,982	10,888	(3,656)	26,941	20,324	(17,859)	(111,081)	(61,304)	1,397	10,375
12.20	Composite of Accts. 374-379 - Cust	%	100.0000%	94.9961%	5.2448%	0.0212%	-0.0071%	0.0524%	0.0395%	-0.0347%	-0.2159%	-0.1191%	0.0027%	0.0202%
	Internally Generated	Value	134,297,784	82,441,179	29,578,461	362,908	579,010	2,639	7,077,689	0	10,937,899	2,724,918	593,082	0
12.40	Composite of Accts. 374-379 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	4,202,233	2,311,278	850,915	8,766	13,299	42	198,037	17,933	418,927	61,202	26,517	295,318
12.60	Composite of Accts. 374-379 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	47,362,678	36,249,718	9,034,068	128,593	29,439	30,735	186,675	101,326	526,493	1,021,118	29,094	25,419
13.00	Composite of Accts. 381-383	%	100.0000%	76.5365%	19.0742%	0.2715%	0.0622%	0.0649%	0.3941%	0.2139%	1.1116%	2.1560%	0.0614%	0.0537%
	Internally Generated	Value	57,346,939	42,359,506	11,227,707	155,388	72,139	30,928	711,181	102,611	1,345,158	1,221,975	73,757	46,588
13.20	Composite of Accts. 381-383 - Cust	%	100.0000%	73.8653%	19.5786%	0.2710%	0.1258%	0.0539%	1.2401%	0.1789%	2.3456%	2.1308%	0.1286%	0.0812%

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	Internally Generated	Value	(9,683,040)	(5,944,113)	(2,132,644)	(26,166)	(41,747)	(190)	(510,310)	0	(788,636)	(196,470)	(42,762)	0
13.40	Composite of Accts. 381-383 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	(301,222)	(165,675)	(60,995)	(628)	(953)	(3)	(14,196)	(1,285)	(30,029)	(4,387)	(1,901)	(21,169)
13.60	Composite of Accts. 381-383 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	63,292,561	63,874,801	1,777,108	(16,487)	(63,167)	40,631	(711,691)	19,847	(1,248,431)	(285,602)	(59,815)	(34,634)
14.00	Account 380	%	100.0000%	100.9199%	2.8078%	-0.0260%	-0.0998%	0.0642%	-1.1244%	0.0314%	-1.9725%	-0.4512%	-0.0945%	-0.0547%
	Internally Generated	Value	78,309,963	73,064,580	5,076,577	23,815	1,059	40,922	77,222	21,780	(17,070)	16,509	7,363	(2,794)
14.20	Account 380 - Cust	%	100.0000%	93.3018%	6.4827%	0.0304%	0.0014%	0.0523%	0.0986%	0.0278%	-0.0218%	0.0211%	0.0094%	-0.0036%
	Internally Generated	Value	(14,564,333)	(8,940,585)	(3,207,726)	(39,357)	(62,793)	(286)	(767,562)	0	(1,186,194)	(295,512)	(64,319)	0
14.40	Account 380 - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	(453,070)	(249,194)	(91,743)	(945)	(1,434)	(4)	(21,352)	(1,933)	(45,167)	(6,599)	(2,859)	(31,840)
14.60	Account 380 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	424,024,646	329,960,067	61,847,691	695,637	780,399	142,649	9,524,669	169,504	14,797,067	4,861,916	830,180	414,866
15.00	Distribution Plant	%	100.0000%	77.8162%	14.5859%	0.1641%	0.1840%	0.0336%	2.2463%	0.0400%	3.4897%	1.1466%	0.1958%	0.0978%
	Internally Generated	Value	264,340,455	232,242,609	26,763,526	267,097	97,463	139,559	1,135,936	148,944	1,703,665	1,649,490	115,863	76,301
15.20	Distribution Plant - Cust	%	100.0000%	87.8574%	10.1246%	0.1010%	0.0369%	0.0528%	1.4297%	0.0563%	0.6445%	0.6240%	0.0438%	0.0289%
	Internally Generated	Value	154,866,575	95,067,712	34,108,641	418,490	667,690	3,043	8,161,695	0	12,613,127	3,142,261	683,917	0
15.40	Distribution Plant - Demand	%	100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%
	Internally Generated	Value	4,817,616	2,649,746	975,524	10,050	15,246	48	227,038	20,559	480,275	70,165	30,400	338,565
15.60	Distribution Plant - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	16,574,984	12,546,695	2,672,466	29,905	39,974	4,399	418,849	3,454	631,663	186,277	35,119	6,182
16.00	O&M Expenses less A&G	%	100.0000%	75.6966%	16.1235%	0.1804%	0.2412%	0.0265%	2.5270%	0.0208%	3.8109%	1.1238%	0.2119%	0.0373%
	Internally Generated	Value	8,057,965	7,181,299	747,162	6,967	2,331	4,251	29,197	3,211	39,165	39,256	2,948	2,179
16.20	O&M Expenses less A&G - Cust	%	100.0000%	89.1205%	9.2723%	0.0865%	0.0289%	0.0528%	0.3623%	0.0398%	0.4860%	0.4872%	0.0366%	0.0270%
	Internally Generated	Value	8,460,054	5,334,064	1,913,770	22,819	37,463	148	386,967	0	586,820	146,192	31,811	0
16.40	O&M Expenses less A&G - Demand	%	100.0000%	63.0500%	22.6212%	0.2697%	0.4428%	0.0018%	4.5741%	0.0000%	6.9364%	1.7280%	0.3760%	0.0000%
	Internally Generated	Value	56,965	31,331	11,535	119	180	1	2,685	243	5,679	830	359	4,003
16.60	O&M Expenses less A&G - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	14,407,527	10,763,766	2,299,247	26,335	33,957	3,862	413,355	3,497	636,029	186,179	35,236	6,063
17.00	Composite of Accts. 870-902, 905-916, 924 & 928-930.1	%	100.0000%	74.7093%	15.9587%	0.1828%	0.2357%	0.0268%	2.8690%	0.0243%	4.4146%	1.2922%	0.2446%	0.0421%
	Internally Generated	Value	7,044,705	6,243,448	677,133	6,476	2,251	3,719	27,447	3,247	38,372	37,889	2,778	1,944
17.20	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Cust	%	100.0000%	88.6261%	9.6119%	0.0919%	0.0319%	0.0528%	0.3896%	0.0461%	0.5447%	0.5378%	0.0394%	0.0276%
	Internally Generated	Value	7,304,208	4,488,080	1,610,245	19,736	31,521	143	383,145	0	591,813	147,436	32,088	0
17.40	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Demand	%	100.0000%	61.4451%	22.0454%	0.2702%	0.4315%	0.0020%	5.2455%	0.0000%	8.1024%	2.0185%	0.4393%	0.0000%
	Internally Generated	Value	58,613	32,238	11,869	122	185	1	2,762	250	5,843	854	370	4,119
17.60	Composite of Accts. 870-902, 905-916, 924 & 928-930.1 - Comm	%	100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
	Internally Generated	Value	66,113,077	47,210,516	11,700,486	119,312	114,155	42,466	1,362,976	75,531	3,206,231	747,776	170,231	1,363,397
18.00	Revenues	%	100.0000%	71.4087%	17.6977%	0.1805%	0.1727%	0.0642%	2.0616%	0.1142%	4.8496%	1.1311%	0.2575%	2.0622%
	Internally Generated	Value	65,753,440	47,012,711	11,627,663	118,562	113,017	42,462	1,346,028	73,996	3,170,378	742,538	167,962	1,338,123
18.20	Rate Schedule Revenues	%	100.0000%	71.4985%	17.6837%	0.1803%	0.1719%	0.0646%	2.0471%	0.1125%	4.8216%	1.1293%	0.2554%	2.0351%

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		Value	0	-	-	-	-	-	-	-	-	-	-	-
18.40	Internally Generated Gas Costs	%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
19.00	Internally Generated Rate Base	%	302,393,628	234,666,454	45,812,074	510,624	603,210	97,708	6,458,778	114,578	10,005,617	3,293,854	556,140	274,590
			100.0000%	77.6030%	15.1498%	0.1689%	0.1995%	0.0323%	2.1359%	0.0379%	3.3088%	1.0893%	0.1839%	0.0908%
19.20	Internally Generated Rate Base - Cust	%	179,781,065	157,904,244	18,254,808	182,093	66,295	95,563	766,751	101,071	1,157,169	1,121,984	78,927	52,159
			100.0000%	87.8314%	10.1539%	0.1013%	0.0369%	0.0532%	0.4265%	0.0562%	0.6437%	0.6241%	0.0439%	0.0290%
19.40	Internally Generated Rate Base - Demand	%	119,447,472	75,021,372	26,916,363	321,929	526,898	2,113	5,542,867	0	8,532,915	2,125,773	457,241	0
			100.0000%	62.8070%	22.5341%	0.2695%	0.4411%	0.0018%	4.6404%	0.0000%	7.1437%	1.7797%	0.3828%	0.0000%
19.60	Internally Generated Rate Base - Comm	%	3,165,091	1,740,838	640,903	6,603	10,017	31	149,160	13,507	315,532	46,097	19,972	222,431
			100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
20.00	Internally Generated Gross Plant	%	459,130,208	357,877,616	67,412,994	754,037	857,715	153,432	9,944,980	179,555	15,531,893	5,127,539	863,385	427,064
			100.0000%	77.9469%	14.6828%	0.1642%	0.1868%	0.0334%	2.1660%	0.0391%	3.3829%	1.1168%	0.1880%	0.0930%
20.20	Internally Generated Gross Plant - Cust	%	284,495,349	250,083,520	28,713,025	285,968	104,072	150,191	1,215,264	158,599	1,817,469	1,761,356	123,930	81,955
			100.0000%	87.9043%	10.0926%	0.1005%	0.0366%	0.0528%	0.4272%	0.0557%	0.6388%	0.6191%	0.0436%	0.0288%
20.40	Internally Generated Gross Plant - Demand	%	169,724,135	105,093,140	37,705,590	457,824	738,102	3,192	8,498,290	0	13,224,867	3,294,662	708,469	0
			100.0000%	61.9200%	22.2158%	0.2697%	0.4349%	0.0019%	5.0071%	0.0000%	7.7920%	1.9412%	0.4174%	0.0000%
20.60	Internally Generated Gross Plant - Comm	%	4,910,724	2,700,956	994,378	10,244	15,541	49	231,425	20,957	489,557	71,521	30,987	345,108
			100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
21.00	Internally Generated Other Taxes	%	8,385,696	6,558,964	1,221,607	13,609	15,463	2,824	177,939	3,195	277,301	91,713	15,436	7,645
			100.0000%	78.2161%	14.5677%	0.1623%	0.1844%	0.0337%	2.1219%	0.0381%	3.3068%	1.0937%	0.1841%	0.0912%
21.20	Internally Generated Other Taxes - Cust	%	5,240,897	4,614,773	523,614	5,181	1,869	2,766	21,961	2,822	32,539	31,634	2,238	1,500
			100.0000%	88.0531%	9.9909%	0.0989%	0.0357%	0.0528%	0.4190%	0.0538%	0.6209%	0.6036%	0.0427%	0.0286%
21.40	Internally Generated Other Taxes - Demand	%	3,057,362	1,896,100	680,288	8,246	13,317	57	151,857	-	236,045	58,805	12,646	-
			100.0000%	62.0175%	22.2508%	0.2697%	0.4356%	0.0019%	4.9669%	0.0000%	7.7206%	1.9234%	0.4136%	0.0000%
21.60	Internally Generated Other Taxes - Comm	%	87,437	48,091	17,705	182	277	1	4,121	373	8,717	1,273	552	6,145
			100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
22.00	Internally Generated Taxable Income	%	10,704,731	3,378,872	3,757,046	32,862	11,000	24,046	272,570	60,371	1,549,339	213,531	77,220	1,327,873
			100.0000%	31.5643%	35.0971%	0.3070%	0.1028%	0.2246%	2.5463%	0.5640%	14.4734%	1.9947%	0.7214%	12.4045%
23.00	Internally Generated General Plant	%	12,374,552	10,188,731	1,565,011	16,679	15,782	5,047	178,045	4,719	272,570	106,674	15,577	5,717
			100.0000%	82.3362%	12.6470%	0.1348%	0.1275%	0.0408%	1.4388%	0.0381%	2.2027%	0.8620%	0.1259%	0.0462%
23.20	Internally Generated General Plant - Cust	%	9,465,835	8,379,142	915,537	8,862	3,104	4,994	37,252	4,533	53,439	52,530	3,788	2,655
			100.0000%	88.5198%	9.6720%	0.0936%	0.0328%	0.0528%	0.3935%	0.0479%	0.5645%	0.5449%	0.0400%	0.0281%
23.40	Internally Generated General Plant - Demand	%	2,865,151	1,785,628	640,652	7,726	12,541	52	138,739	0	214,788	53,509	11,514	0
			100.0000%	62.3223%	22.3602%	0.2697%	0.4377%	0.0018%	4.8423%	0.0000%	7.4966%	1.8676%	0.4019%	0.0000%
23.60	Internally Generated General Plant - Comm	%	43,565	23,961	8,822	91	138	0	2,053	186	4,343	634	275	3,062
			100.0000%	55.0012%	20.2491%	0.2086%	0.3165%	0.0010%	4.7127%	0.4268%	9.9691%	1.4564%	0.6310%	7.0276%
24.00	Internally Generated Distribution O&M	%	12,877,013	9,383,709	2,170,491	25,271	33,320	3,110	406,811	3,430	628,561	182,043	34,659	5,607
			100.0000%	72.8718%	16.8555%	0.1962%	0.2588%	0.0242%	3.1592%	0.0266%	4.8813%	1.4137%	0.2692%	0.0435%
24.20	Internally Generated Distribution O&M - Cust	%	5,616,729	4,930,487	572,458	5,687	2,084	2,968	24,501	3,187	36,207	35,057	2,489	1,603
			100.0000%	87.7822%	10.1920%	0.1012%	0.0371%	0.0528%	0.4362%	0.0567%	0.6446%	0.6242%	0.0443%	0.0285%
24.40	Internally Generated Distribution O&M - Demand	%	7,203,320	4,421,891	1,586,498	19,465	31,056	142	379,625	0	586,675	146,156	31,811	0
			100.0000%	61.3868%	22.0245%	0.2702%	0.4311%	0.0020%	5.2701%	0.0000%	8.1445%	2.0290%	0.4416%	0.0000%

